

FOCUS ON ...

ACCOUNTING



April 2023

Dematerialization of the sales receipt: end of automatic printing postponed to August 1, 2023 - Updated April 4, 2023

The application of decree n° 2023-237 of March 31, 2023 postpones the end of automatic printing of cash register receipts on August 1, 2023 and not on April 1, 2023 as previously planned.

End of automatic receipt printing on August 1, 2023

In view of the difficulties encountered by professionals in implementing the dematerialization of sales receipts, initially scheduled for January 1, 2023 and then postponed for the first time to April 1, the decree n° 2023-237 of March 31, 2023 has again postponed the date of entry to August 1, 2023.

Which receipts are concerned?

The tickets concerned are the following:

- Receipts produced in sales areas and in establishments open to the public,
- Tickets issued by vending machines,
- Credit card receipts,
- Vouchers and promotional or discount tickets.

Which receipts are not affected by this text?

The tickets that are not affected and that must be printed automatically after August 1, 2023 are the following:

- Sales receipts for 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 equipment or telephone equipment, for example. The complete list of these goods can be found in article D. 211-6 of the Consumer Code,
- Credit card receipts for cancelled or credited transactions,
- Cancelled or credited credit card payment transactions,
- Tickets issued by vending machines which must be kept and presented in order to receive a product or service,
- Receipts or other billing documents printed by non-automatic weighing instruments.

What form will the receipts take after August 1, 2023?

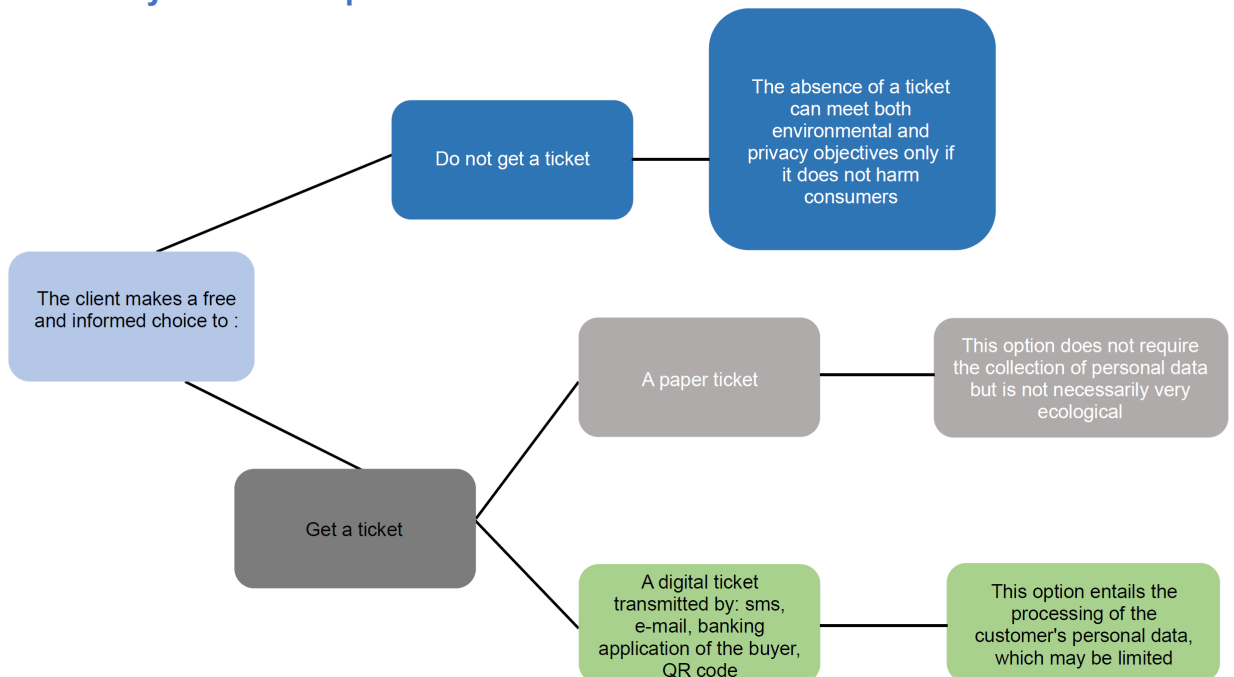
These "e-tickets" can be delivered to the buyer:

- By SMS,
- By e-mail,
- By message in the buyer's banking application (the use of the credit card sends the e-ticket automatically on the application),
- By QR code (allows you to retrieve your e-ticket from a web page). According to the GDPR, the collection of data from the buyer is subject to his explicit consent.

The end of the automatic printing does not mean the end of the receipt printing

If the consumer wishes to obtain a printed ticket, he must expressly request it from the merchant. The merchant must inform the consumer in a legible and comprehensible manner by posting a notice at the place where the payment is made.

What are the consequences in terms of informing customers of their choice of modality of the receipt?



The choice of whether or not to issue a receipt and how to do so (paper or electronic) must be an informed choice for customers.

What is informed consent?

In order for the client to give informed consent, the information given to the client must meet the following 3 cumulative criteria:

- **Be clearly distinguished** from other information (information on a separate medium from that explaining that the tickets in question will only be printed on request or from other compulsory displays applicable to places open to the public)

- **Be as succinct and clear** as possible (simple vocabulary, short sentences),

Be adapted to the environment of physical commerce (favor educational visual formats, in the form of infographics for example).

What form should the information to customers take?

Phase 1: At checkout

General and summary information may be provided at the checkout, indicating the identity of the data controller and the purposes of the data collection.

This information can be provided either by a "traditional" cash register display, with a possible oral reminder by the cashier, or directly on the interface of an automatic cash register.

If the data is to be used for commercial prospecting purposes, information on the exercise of rights is also necessary at this first level.

Phase 2: Complete information available to the client

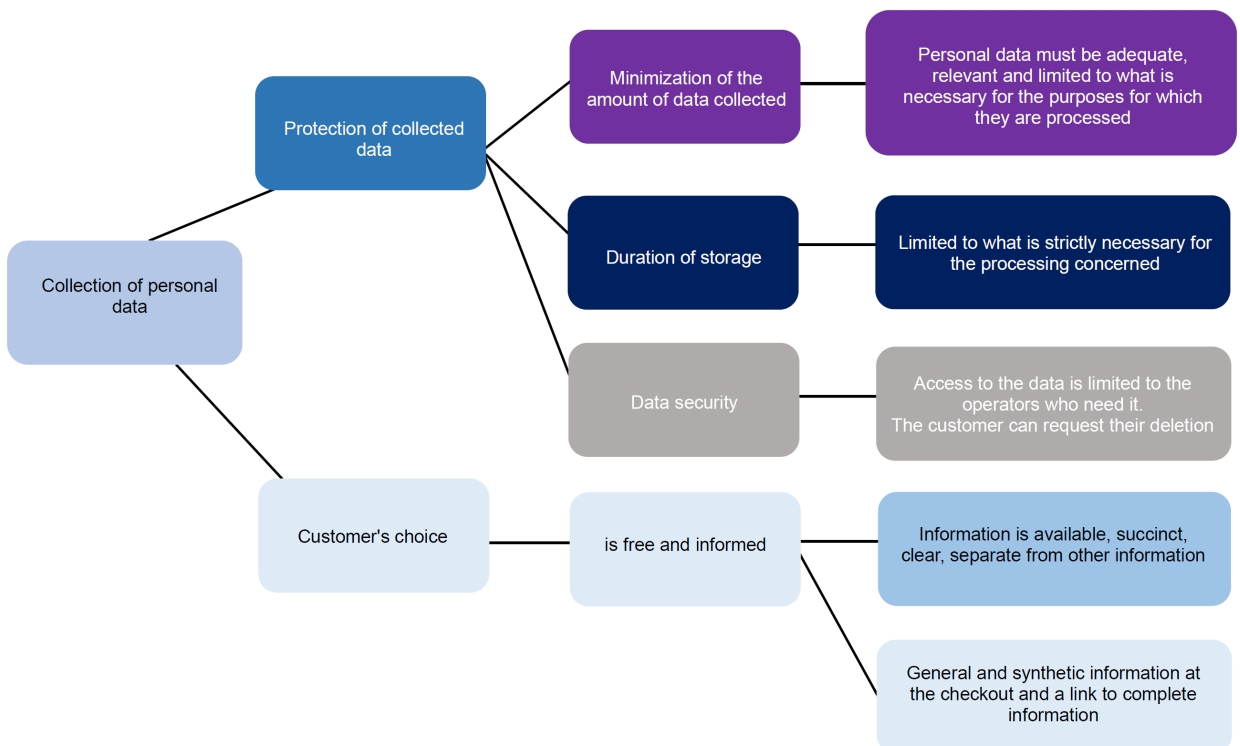
The merchant will also have to provide a link to a more complete information that the customer can access. This can take, for example, the form of a QR code to scan, dedicated to this information.

« E-ticket » and data collection

When collecting personal data (phone number or email), merchants must ensure that the tools implemented comply with data protection obligations, namely:

- **Minimizing the data collected**
- **Limiting the duration of data retention to what is strictly necessary,**
- **Securing data, including limiting access to data.**

What are the recommendations of the CNIL in case of data collection?



How can I reuse the data collected for commercial prospecting purposes?

The following situations should be distinguished:

Prospecting by the merchant himself

General case: prior and explicit consent

Advertising by electronic means (e-mail, SMS, MMS, fax, etc.) **is possible provided that people have explicitly given their consent before being canvassed.**

In addition, individuals must be informed and given the opportunity to object to this use in a simple and free manner when the data is collected and at any time, in particular at the time of each sending of a prospecting e-mail.

Exception: lack of prior consent

Prior consent is not required when **the following 2 cumulative conditions are met:**

- **If the prospect is already a client,**
- **If the prospecting concerns similar products or services provided by the same company.**

Prospecting by business partners of the merchant

When the merchant plans to transmit the contact data to commercial partners for electronic commercial prospecting, **the consent of the persons concerned is necessary.** In this case, the customer must give specific and explicit consent, which cannot be combined with the consent given by the merchant itself for prospecting.

Merchants who wish to collect consent on behalf of their business partners will need to inform the customer at the time of collection of the identity of the partners who will rely on the consent given.

What are the recommendations of the CNIL?

If the merchant decides to offer electronic delivery of the receipt, **the solutions to be favored should seek to minimize, as much as possible, the collection of personal data, or even avoid it. This is particularly the case for the recovery of the receipt through the scanning of a QR code, which only requires the collection of the data necessary to establish the connection.**



“ Smart decisions, Lasting value ”

Rsa is a Parisian audit, accounting and consulting firm, independent member of Crowe Global, the 8th largest network in the world. Bringing together 14 partners and more than 120 professionals, the Rsa Group has been contributing for more than 30 years to the development of mid-cap companies, subsidiaries of international groups, SMEs and VSEs, by accompanying them on a daily basis as well as in the key moments of their development, thanks to a range of multidisciplinary services: Audit, Accounting, Consolidation, Social, Corporate Finance - M&A, Evaluation, International Business Services, Compliance Consulting and Risk Management, IT Consulting.

Open to the international, Rsa has developed know-how in supporting foreign companies in France, in particular Chinese companies and investors thanks to its China Desk. Its approach based on agility and commitment allows Rsa to offer financial information solutions tailored to the needs and organization of its customers

CONTACT

Anne-Gaelle Gérard // Partner
Mail : Ag.gerard@crowe-rsa.fr

RSA : 11-13 avenue de Friedland, 75008 Paris
+33(0)1 53 83 90 00 - www.crowe-rsa.fr

RSA is a member of Crowe Global. Each Crowe Global member company is a separate and independent legal entity. RSA and its affiliates are not responsible for the acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not provide any professional services and has no ownership or partnership rights in RSA.