Question for written answer E-014643/2015
to the Commission
Rule 130
Paul Rübig (PPE)

Subject: Preventing technical barriers to trade in goods: notification 2015/515/A

The Austrian Federal Minister for Finance has issued a regulation on technical details relating to security devices in cash registers and other data security measures (Cash Register Security Regulation (RKSV)), which was notified on 4 September 2015 (No 2015/515/A).

The RKSV lays down a special technical standard for cash registers, applicable from 1 January 2017, which has no equivalent in the rules of any other Member State. If they wish to sell goods or services in Hungary, Croatia, Italy, Poland, Portugal, Slovakia, or other Member States where cash registers are compulsory, entrepreneurs are obliged under the RKSV to use not only the Austrian till system, but also such other systems as might be necessary to calculate turnover tax in the particular countries concerned. Alongside the Austrian till system, an Austrian entrepreneur has to operate the other country's system (as the case may be) for income tax purposes. The same would apply if, say, a Croatian trader wished to sell goods or services in Austria. This entails a huge amount of red tape for entrepreneurs and leads to high costs, putting great strain on SMEs in particular.

To what extent does the Commission consider the above regulation to be compatible with the principle of free movement of goods?

To what extent does the RKSV or other Member States' approaches to till systems impede the free movement of goods or services on the European single market?

Would a harmonisation or mutual recognition system be a more effective option, and could the EU lay down standardised minimum requirements?