

Recent developments in the digital tax environment

The developments in the digital tax environment in Greece are rapid. Based on the recently issued decisions, the most significant developments are the following:

Digital transportation documents

- The Decisions A.1046/2025 and A.1052/2025 amended the Decision A.1122/2024 for the scope, exceptions, the timeline of transmission, as well as the implementation of the digital issuance of e-transportation documents.
- The Decision A.1047/2025 amended the Decision A.1123/2024, for the content and format of e-transportation documents, the procedure, the method and the channels of their transmission to myDATA platform. In addition, the Business Specifications' Analysis of the Process for the Digital monitoring of inventories' transportation has been added as Appendix II of A.1123/2024.

Pre-filling of E3 Form

- The Decision A.1045/2025 determined the enactment and the process for the pre-filling and submission of the Statement of Financial Data from Business Activity (E3 form) and the determination of the result (profit/ loss) from business activity, based on the data transmitted to myDATA platform.

Mandatory e- invoicing

- The European Council has issued the Decision 2025/502, which allows Greece to implement mandatory e-invoicing for transactions between taxable persons established in Greece from 1st July 2025 to 31st December 2027.

1. Digital transportation documents

A. New regulations regarding the scope, exceptions, the timeline of transmission, as well as the implementation of the digital issuance of e-transportation documents

A.1. Definition of the scope

The liable entities for the first implementation period were redefined as follows:

- Businesses with gross revenues exceeding €5.000.000 that are subsidiaries of foreign companies using the ERP of the parent company are not included in the first implementation period. In addition, businesses engaged in the production, standardization and trade of olive products and olive oil are not included in the first implementation period unless their gross revenues exceed €200.000.
- Business Activity Codes of businesses included in the first implementation period - regardless of their gross revenues - that operate in specific sectors (energy products (fuels), pharmaceuticals and medical consumables, building materials) were updated.

A.2. Exceptions from the issuance of digital transportation documents

The following cases of transportations were added to the exceptions from the issuance of digital transportation documents:

- Transfer of the entity's business establishment for all inventory and not only for the transportation of fixed assets and other movable equipment,
- Transportation of fixed assets (provided that they are not transported with the purpose of sale) and spare parts for fixed assets between the entity's facilities, provided that they are not intended for trade and are exclusively transported for the repair of damages at its facilities,
- Transportation of inventories within the same establishment of the entity or between its own business establishments, which are located at a distance up to 10 kilometers apart,
- Transportation of (a) raw quarrying products (sand, gravel, etc.) from construction entities, which are produced by the same entities for the projects they are executing, (b) ore, from one construction site to another and from construction sites to locations for storage, processing, and

unloading, as applicable, carried out by mining entities, (c) stone, gravel, claystone, and clay, from entities producing and aggregate materials, building lime and cement, from collection or extraction sites to processing sites,

- Distribution of university textbooks to students, which is monitored electronically by the information system "Eudoxos",
- Retail transactions, provided that they are accompanied by a retail sales receipt except for (i) transportations through postal service and courier entities and (ii) transportations of energy products (fuels), in accordance with the provisions set forth in the decision A.1060/2021 of the Deputy Minister of Economy and Finance and the Governor of IAPR,
- Newspapers and magazines sent to postal service companies or directly to subscribers from the publishing or distribution companies.

According to the decision A.1122/2024, the above exceptions are in force from 1/12/2025 onwards.

A.3. Timeline of transmission of digital transportation documents data for the Recipients of inventories

Regarding the timeline of transmission of digital transportation documents data for the Recipients of inventories, the following updates were made:

- In case where surpluses or deficits are identified, the Recipient transmits to myDATA digital platform Types of Transportation Documents without value (quantitative receipt notes) within 5 days from the date of their receipt,
- In case of inventories' transportations relating to intracommunity acquisitions or acquisitions from non-EU countries, the Recipient transmits to myDATA digital platform Types of Transportation Documents without value (quantitative receipt notes) within 5 days from the date of their receipt.

B. Main updates of A.1123/2024 regarding the content and format of e-transportation documents, the procedure, the method and the channels of their transmission to myDATA platform

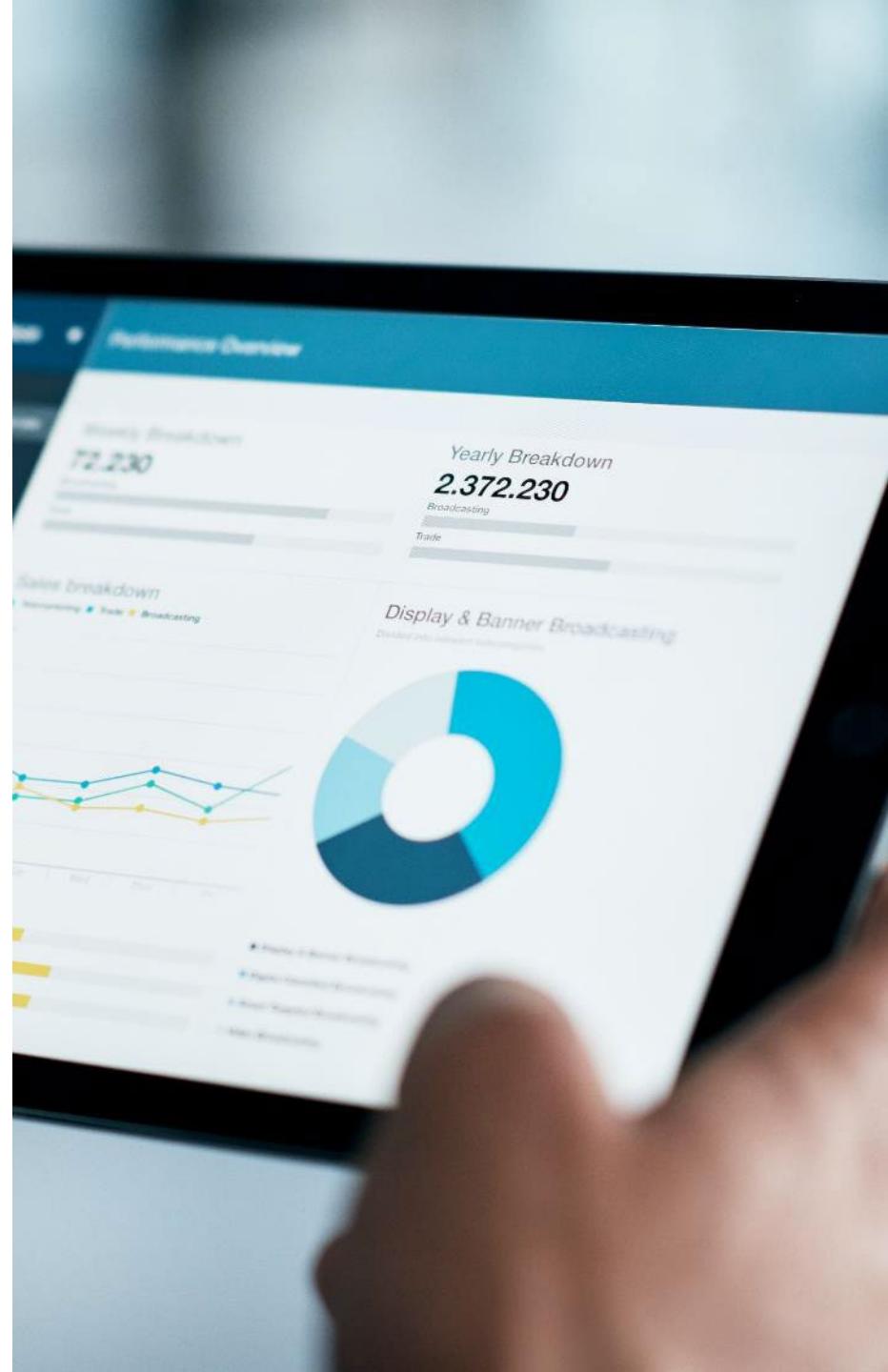
- The fields of the digital transportation documents' format were updated.
- In retail transactions with a requirement for digital monitoring of inventory transportation, the Retail Receipt may be issued separately from the digital transportation document in cases where it is issued using an Electronic Tax Mechanism (ΦHM).
- In cases of digital transportation documents where there are more than one transportation purposes that differ from the main transportation purpose, the digital transportation document issued, may also include other transportation purposes, displayed separately by line.
- The transportation documents that are transmitted with Document Types without value, may be canceled before the commencement of transportation, with the option to be correlated with any newly issued transportation document.
- The Business Specifications' Analysis of the Process for the Digital monitoring of inventories' transportation has been added as Appendix II of A.1123/2024.

C. Main points of the business specifications' analysis of the process for the digital monitoring of inventories' transportation

- In case that the transportation document and the inventories are not received for any reason by the Recipient, the Carrier declares their non-receipt through the option "non-receipt" and the relevant data transmission, while the transportation is completed with their return to the facilities from which the transportation was initiated.
- The Recipient has the option to reject the Delivery Note transmitted by the Sender, either the Third-Party Sender or the Carrier.
- In case that the unit of measurement is not included in the available values as stated in A.1123/2024, businesses select the field "Units".

- The quantity is depicted per unit of measurement on the transportation documents. If the transportation documents with value, namely the Sales Invoice or the Retail Sales Receipt with the indication "inventory transportation", include also transactions related to services' provision or sales' expenses, the unit of measurement and quantity receive value "1".
- If no means of transportation is used for the transported inventory, the option "Transportation without Means of Transportation" is selected in the field "Registration Number of the Means of Transportation". If a private vehicle is used, its registration number is recorded.
- A retail sales receipt with the indication "inventory transportation" is mandatorily issued only for retail transactions in which the inventories are delivered to the final consumer at a location of their choice through (i) a postal service or (ii) courier entity, as well as for the transportation of energy products (fuels), in accordance with the provisions set forth in the decision A.1060/2021 of the Deputy Minister of Economy and Finance and of the Governor of IAPR. Specifically, in the aforementioned retail transactions, the retail receipt may be issued separately from the digital transportation document in cases where it is issued by using an Electronic Tax Mechanism (ΦHM). In the case of postal services or couriers, a QR code is attached or displayed on the package, which, when scanned, shows the data of the retail sales receipt with the indication "transportation of inventory".
- In the event of a disruption in the electric power supply, the entity may issue transportation documents manually.
- In case the Issuer of the transportation document has included an incorrect Recipient, the latter may download the transportation document and reject it after its transmission to myDATA platform and before the completion of the transportation.

- The first phase of implementation of the goods' digital monitoring is mandatory as of June 2nd 2025 and the second phase as of December 1st 2025 onwards.
- The liable entities for the first implementation period were redefined and exemptions from the issuance of digital transportation documents for certain transportation cases were added.
- Businesses with gross revenues exceeding €5.000.000 that are subsidiaries of foreign companies using the ERP of the parent company are exempted from the first implementation period.
- The deadline (i) for transmitting the quantitative receipt notes by the Recipient of inventory for intracommunity acquisitions and acquisitions from non-EU countries and (ii) for cases where surpluses or deficits are identified, was modified.
- The process and timeline for canceling digital transportation documents were defined.
- The business specifications' analysis of the process for the digital monitoring of inventories' transportation was issued and uploaded to the official website of IAPR.



Periods, phases and timeline for the digital monitoring of inventories' transportation			
Implementation phases	Obligations	Timeline	Implementation periods
Phase A' Basic functions of issuing and transmitting transportation documents to myDATA platform	Phase A' includes: <ul style="list-style-type: none"> ▪ Issuance of digital transportation documents ▪ Transmission of data to myDATA platform and notification of the recipient ▪ Unique registration number (M.AP.K.) receipt and creation of QR code ▪ Opportunity of the Tax Authorities to perform onsite tax audits in real time by scanning QR Code displayed on the e-transportation documents 	<ul style="list-style-type: none"> ▪ Optional until 1/6/2025 ▪ Mandatory from 2/6/2025 	<p>The first implementation period includes:</p> <ul style="list-style-type: none"> ▪ Businesses with gross revenues over €200.000, except for businesses with gross revenues exceeding €5.000.000 that are subsidiaries of foreign companies using the ERP of the parent company, ▪ Businesses, regardless of the amount of gross revenue, that operate in specific sectors (energy products (fuels), pharmaceuticals and medical consumables, building materials) based on their Business Activity Codes.
		<ul style="list-style-type: none"> ▪ Optional until 30/11/2025 ▪ Mandatory from 1/12/2025 	<p>The second implementation period includes all other businesses.</p>
Phase B' Digital monitoring of transportation, transshipment, and delivery of inventory	Phase B' includes: <ul style="list-style-type: none"> ▪ Digital monitoring of shipments/transshipments ▪ Receipt of documents and inventory by scanning QR Code of the transportation documents ▪ Quantitative and qualitative control by the recipient 	<ul style="list-style-type: none"> ▪ Optional from 1/8/2025 until 30/11/2025 ▪ Mandatory from 1/12/2025 	<p>It concerns all businesses of both the implementation periods.</p>

2. Pre-filling of E3 Form

The key points of the Decision A.1045/2025, which provides the enactment and the process regarding the pre-filling of E3 form according to the data transmitted to myDATA platform are the following:

- **"Revenues' rule"** is the rule that allows, per tax year, the submission of E3 form, as long as the data of the corresponding codes of revenues, are not less than the revenues' data transmitted to myDATA platform.
- **"Expenses' rule"** is the rule that allows, per tax year, the submission of E3 form, as long as:
 - the data of the codes of inventories' opening and closing balances **do not deviate** from the inventories' opening and closing balances data transmitted to myDATA platform, and
 - the data of purchases and expenses **do not exceed** the purchases and expenses' data transmitted to myDATA platform.
- Data relating to opening and closing inventories, purchases and expenses are not considered as deductible for the determination of income tax, unless they are transmitted to myDATA platform.
- The **"limit of tolerable deviations"** is defined as the maximum deviation percentage per tax year on the total revenues, purchases and expenses of E3 form, that allows its submission, with data of revenues' codes which are less than the ones transmitted to myDATA platform and data of purchases' and expenses' codes which exceed the value of the data transmitted to myDATA platform.
- The limits of tolerable deviations from the revenues' and expenses' rules restrictions are set at 30% for revenues' data and 30% for purchases' and expenses' data, per tax year, compared to the corresponding data transmitted to myDATA platform.
- Automatic pre-filling of transmitted data is provided. Regarding revenues, expenses and purchases, corrections or transfers of amounts between the codes of E3 form are allowed.

- In cases where the liable entities cannot correlate correctly and in total their revenues' and expenses' data per tax year with the prepopulated data of E3 Form based on the data transmitted to myDATA platform, it is allowed to use special Document Types, "11.4 - Retail Credit Document" in case of revenues and "14.30 - Entity's Documents as indicated by the latter (Dynamic)" in case of expenses and purchases with distinct reference "Correlation Difficulty" either in detail or aggregated with the obligation to provide appropriate documentation.

The Decision A.1045/2025 is applicable for income tax returns of the tax year 2024 onwards.

3. Mandatory e-invoicing

- In response to Greece's request to the European Commission for the implementation of mandatory e-invoicing, the European Commission published its proposal in response to this request, which was accepted by the European Council through decision No. 2025/502. Based on the relevant decision, Greece is allowed to implement mandatory e-invoicing for transactions between taxable persons established in Greece from 1 July 2025 until 31 December 2027.

- For the determination of income tax, opening and closing inventories, purchases and expenses are not considered as tax deductible from gross revenues for the calculation of taxable income, unless they have been transmitted to myDATA platform.
- Greece is allowed to implement mandatory e-invoicing for transactions between taxable persons established in Greece from 1st July 2025 to 31st December 2027.

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