



Activation of the Digital Work Card in wholesale trade, energy, financial companies, and administrative and support activities in tourism. The better the question. The better the answer. The better the world works.

Ministerial Decision no. 16973/2025 (Government Gazette B' 3271/25.06.2025) has been published, which mandates, from 26.06.2025, the inclusion in the Digital Work Card system of businesses whose primary activity belongs to Wholesale Trade, Energy, Financial Companies, as well as administrative and support activities in the tourism sector. Furthermore, this Ministerial Decision establishes the commencement of the administrative sanctions referred to in Ministerial Decision no. 80016/31-08-2022 (B' 4629), sets forth the obligations of the businesses affected by the present decision, and enumerates the exceptions from the implementation of the Digital Work Card system.

In particular, as of June 26, 2025, the mandatory implementation of the Digital Work Card is extended to businesses whose primary activity [based on Business Activity Code (BAC)] concerns:

- i. the supply of electricity, natural gas, steam, and air conditioning,
- ii. wholesale and retail trade, repair of motor vehicles and motorcycles,
- iii. financial and insurance activities,
- iv. administrative and support activities.

ID	Description	Sector
35	Supply of electricity, natural gas, steam, and air conditioning	Energy
35.1	Generation, transmission, and distribution of electricity	Energy
35.11	Generation of electricity	Energy
35.12	Transmission of electricity	Energy
35.13	Distribution of electricity	Energy
35.14	Electricity trading	Energy
35.2	Production of natural gas, distribution of gaseous fuels via pipelines	Energy
35.21	Production of natural gas	Energy
35.22	Distribution of gaseous fuels through pipelines	Energy
35.23	Gaseous fuel trading via pipelines	Energy
35.3	Supply of steam and air conditioning	Energy
35.30	Supply of steam and air conditioning	Energy

ID	Description	Sector
45	Wholesale and retail trade; repair of motor vehicles and motorcycles	Wholesale Trade
45.1	Sale of motor vehicles	Wholesale Trade
45.11	Sale of cars and light motor vehicles	Wholesale Trade
45.19	Sale of other motor vehicles	Wholesale Trade
45.2	Maintenance and repair of motor vehicles	Wholesale Trade
45.20	Maintenance and repair of motor vehicles	Wholesale Trade
45.3	Sale of motor vehicle parts and accessories	Wholesale Trade
45.31	Wholesale trade of motor vehicle parts and accessories	Wholesale Trade
45.32	Retail trade of motor vehicle parts and accessories	Wholesale Trade
45.4	Sale, maintenance, and repair of motorcycles and their parts and accessories	Wholesale Trade
45.40	Sale, maintenance, and repair of motorcycles and their parts and accessories	Wholesale Trade
46	Wholesale trade, except of motor vehicles and motorcycles	Wholesale Trade
46.1	Wholesale trade on a fee or contract basis	Wholesale Trade
46.11	Agents involved in the sale of agricultural raw materials, live animals, textile raw materials, and semi-finished goods	Wholesale Trade
46.12	Agents involved in the sale of fuels, ores, metals, and industrial chemicals	Wholesale Trade
46.13	Agents involved in the sale of wood and construction materials	Wholesale Trade
46.14	Agents involved in the sale of machinery, industrial equipment, ships, and aircraft	Wholesale Trade
46.15	Agents involved in the sale of furniture, household goods, hardware, and ironmongery	Wholesale Trade
46.16	Agents involved in the sale of textile products, clothing, furs, footwear, and leather goods	Wholesale Trade

ID	Description	Sector
46.17	Agents involved in the sale of food, beverages, and tobacco	Wholesale Trade
46.18	Agents specialized in the sale of other specific products	Wholesale Trade
46.19	Agents involved in the sale of a variety of goods	Wholesale Trade
46.2	Wholesale of agricultural raw materials and live animals	Wholesale Trade
46.21	Wholesale of grain, unmanufactured tobacco, seeds, and animal feeds	Wholesale Trade
46.22	Wholesale of flowers and plants	Wholesale Trade
46.23	Wholesale of live animals	Wholesale Trade
46.24	Wholesale of hides, skins, and leather	Wholesale Trade
46.3	Wholesale of food, beverages, and tobacco	Wholesale Trade
46.31	Wholesale of fruit and vegetables	Wholesale Trade
46.32	Wholesale of meat and meat products	Wholesale Trade
46.33	Wholesale of dairy products, eggs, and edible oils and fats	Wholesale Trade
46.34	Wholesale of beverages	Wholesale Trade
46.35	Wholesale of tobacco products	Wholesale Trade
46.36	Wholesale of sugar, chocolate, and confectionery	Wholesale Trade
46.37	Wholesale of coffee, tea, cocoa, and spices	Wholesale Trade
46.38	Wholesale of other food products, including fish, crustaceans, and mollusks	Wholesale Trade
46.39	Non-specialized wholesale of food, beverages, and tobacco	Wholesale Trade
46.4	Wholesale of household goods	Wholesale Trade

ID	Description	Sector
46.41	Wholesale of textiles	Wholesale Trade
46.42	Wholesale of clothing and footwear	Wholesale Trade
46.43	Wholesale of electrical household appliances	Wholesale Trade
46.44	Wholesale of porcelain, glassware, and cleaning materials	Wholesale Trade
46.45	Wholesale of perfumes and cosmetics	Wholesale Trade
46.46	Wholesale of pharmaceutical products	Wholesale Trade
46.47	Wholesale of furniture, carpets, and lighting equipment	Wholesale Trade
46.48	Wholesale of watches and jewelry	Wholesale Trade
46.49	Wholesale of other household goods	Wholesale Trade
46.5	Wholesale of information and communication technology equipment	Wholesale Trade
46.51	Wholesale of computers, computer peripheral equipment, and software	Wholesale Trade
46.52	Wholesale of electronic and telecommunications equipment and parts	Wholesale Trade
46.6	Wholesale of other machinery, equipment, and supplies	Wholesale Trade
46.61	Wholesale of agricultural machinery, equipment, and supplies	Wholesale Trade
46.62	Wholesale of machine tools	Wholesale Trade
46.63	Wholesale of mining, construction, and civil engineering machinery	Wholesale Trade
46.64	Wholesale of machinery for the textile industry and of sewing and knitting machines	Wholesale Trade
46.65	Wholesale of office furniture	Wholesale Trade
46.66	Wholesale of other office machinery and equipment	Wholesale Trade

ID	Description	Sector
46.69	Wholesale of other machinery and equipment	Wholesale Trade
46.7	Other specialized wholesale trade	Wholesale Trade
46.71	Wholesale of solid, liquid, and gaseous fuels and related products	Wholesale Trade
46.72	Wholesale of metals and metal ores	Wholesale Trade
46.73	Wholesale of wood, construction materials, and sanitary equipment	Wholesale Trade
46.74	Wholesale of hardware, plumbing and heating equipment and supplies	Wholesale Trade
46.75	Wholesale of chemical products	Wholesale Trade
46.76	Wholesale of other intermediate products	Wholesale Trade
46.77	Wholesale of waste and scrap	Wholesale Trade
46.9	Non-specialized wholesale trade	Wholesale Trade
46.90	Non-specialized wholesale trade	Wholesale Trade

ID	Description	Sector
64	Financial service activities, except insurance and pension funding	Financial Companies
64.1	Monetary intermediation	Financial Companies
64.19	Other monetary intermediation	Financial Companies
64.2	Activities of holding companies	Financial Companies
64.20	Activities of holding companies	Financial Companies
64.3	Trusts, funds, and similar financial entities	Financial Companies
64.30	Trusts, funds, and similar financial entities	Financial Companies
64.9	Other financial service activities, except insurance and pension funding	Financial Companies
64.91	Financial leasing	Financial Companies
64.92	Other credit granting	Financial Companies
64.99	Other financial service activities, except insurance and pension funding	Financial Companies
65	Insurance, reinsurance, and pension funding, except compulsory social security	Financial Companies
65.2	Reinsurance	Financial Companies
65.20	Reinsurance	Financial Companies
65.3	Pension funding	Financial Companies
65.30	Pension funding	Financial Companies
66	Activities auxiliary to financial services and insurance activities	Financial Companies
66.1	Activities auxiliary to financial services, except insurance and pension funding	Financial Companies

ID	Description	Sector
66.11	Administration of financial markets	Financial Companies
66.12	Security and commodity contracts brokerage activities	Financial Companies
66.19	Other activities auxiliary to financial services, except insurance and pension funding	Financial Companies
66.2	Activities auxiliary to insurance and pension funding	Financial Companies
66.21	Risk and damage evaluation	Financial Companies
66.22	Activities of insurance agents and brokers	Financial Companies
66.29	Other activities auxiliary to insurance and pension funding	Financial Companies
66.3	Fund management activities	Financial Companies
66.30	Fund management activities	Financial Companies
77.11	Rental and leasing of cars and light motor vehicles	Administrative and Support Activities
79	Travel agency, tour operator, reservation service, and related activities	Administrative and Support Activities
79.1	Travel agency and tour operator activities	Administrative and Support Activities
79.11	Travel agency activities	Administrative and Support Activities
79.12	Tour operator activities	Administrative and Support Activities
79.9	Other reservation service and related activities	Administrative and Support Activities
79.90	Other reservation service and related activities	Administrative and Support Activities

For the sectors included in the Digital Work Card system as of 26.06.2025, the administrative sanctions at the rate of 10.500 euro per affected employee shall be imposed starting from November 3, 2025.

Obligations of employers included in the Digital Work Card system:

- 1. Provision and activation of the Digital Work Card system from the date of their inclusion.
- 2. Application of the Digital Work Card to all employees employed under an employment contract or relationship of dependent labor, who are physically present at the company's workplace.
- 3. Obligation to apply regardless of whether branches fall under included or non-included BAC codes.
- 4. Inclusion in the system of employees working in the above-mentioned enterprises through posting of employees.
- 5. Mandatory application for all employees in workplaces where multiple activities are carried out, even if some of these activities have not yet been included in the system, provided that the company's main BAC code registered in TAXIS is subject to the system

Exemptions from the application of the Digital Work Card system:

1. For the entire enterprise, provided that:

The main BAC code of the enterprise registered in TAXIS does not belong to the sectors included in the Digital Work Card system, even if multiple activities are carried out in the same premises, some of which have already been included, or even if there are branches with BAC codes included in the system.

The main BAC code of the enterprise is included in the system but does not produce any economic activity (zero activity), as evidenced by form E3 of the last fiscal year, and the secondary BAC code, which represents the primary economic activity, has not been included in the system.

2. For branches, provided that:

The main BAC code of the enterprise registered in TAXIS is included in the system, but the branches belong to economic activity sectors that, due to their particular nature, will be included at a later stage.

About Platis - Anastassiadis & Associates

Platis - Anastassiadis & Associates is part of the EY Law network operating in 90 countries globally and is comprised of 3,500+ people.

We are an independent law office with a core team of 45 lawyers. Our office provides high quality legal services across the full range of commercial and financial transactions.

Especially in our geographical area, we have established an ongoing cooperation with the respective law firms which are associated with EY, in order to offer seamless and consistent regional services to our clients that have cross country operations.

Our experience allows us to better understand our clients' needs and offer them integrated multidisciplinary solutions in the fields of accounting, tax and financial advisory services. Platis -Anastassiadis & Associates law office is solution focused. We work closely with our clients to seek innovative and practical ways of dealing with their issues. Our priority is to help our clients meet their business objectives. Our expertise, commitment and enthusiasm has resulted in the build up of a client base which includes local and international listed, state and private sector companies and financial institutions.

For more information on labor issues, please contact:

Eirinikos Platis

Partner eirinikos.platis@gr.ey.com

Maria Rigaki

Partner maria.rigaki@gr.ey.com

Maria Gkatzou

Manager maria.gkatzou@gr.ey.com

at the

Platis - Anastassiadis & Associates Law Partnership

Tel.: +30 210 2886 512 legaloffice@gr.ey.com

© 2025 All rights reserved

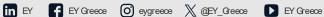
ey.com













Platis - Anastassiadis & Associates Law Partnership is associated with EY Partners: E. Platis, A. Anastassiadis Partnership is registered with the Athens Bar, registration number 80240 List of our associates upon request.

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice.