



Recent developments in the digital tax environment

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Tax Alert

The developments in the digital tax environment in Greece are ongoing. The most important developments that have taken place recently are as follows:

1. Digital transportation documents

- Circular E.2030/2025 of the Independent Authority for Public Revenue (IAPR) was recently issued, providing clarifications about the implementation of Joint Decision A.1122/2024 of the Deputy Minister of Economy and Finance and the Governor of IAPR, as well as Decision A.1123/2024 of the Governor of IAPR regarding the digital issuance of e-transportation documents and the transmission of their data to myDATA platform.
- According to a draft bill, which was recently set to public consultation, the penalties for transporting goods without the existence of transportation documents will be multiplied tenfold.

2. Mandatory Electronic Invoicing in Public Contracts (B2G transactions)

- The Joint Ministerial Decision 100792/2025 was issued, amending the Joint Ministerial Decision No. 52445 2023, regarding the obligation of economic bodies to submit electronic invoices in the context of executing Public Procurement Contracts (B2G transactions).

1. Digital transportation documents

A. Transportation Roles

- The roles that the liable entities may assume for the issuance or receipt of digital transportation documents for inventory and transmission of their data to myDATA platform are the following:
 - Sender (Owner of the inventory)
 - Third Party Sender (Commissionaire or Storekeeper)
 - Carrier (may also be a Storekeeper)
 - Recipient
 - Third Party Recipient
- Based on the Circular 2030/2025, it was clarified that, since the Tax Identification Numbers (TINs) of the issuer and the recipient of the digital transportation document are included in its mandatory fields, it is not required to specify the role of these two particular TINs. However, for other parties involved in a transportation (correlated TINs), the role of their involvement must be included in the transportation document.

Specific examples/scenarios were included in the Circular to provide clarifications regarding some usual transportation cases and the roles of the involved parties.

B. Main clarifications on the scope and exceptions from the issuance of digital transportation documents

- In the case of materials' transportation (e.g. cleaning supplies, pest control, etc. by entities providing cleaning services) that are used for the provision of services (e.g., buildings' cleaning), there is no obligation to issue a digital transportation document to the extent that the quantities required are not easily measurable and they cannot be determined in advance and the fee for the provided services is not related to the quantity consumed, the value of which is of minor significance compared to the fee received. The same applies in case of transportation of items produced in dental laboratories by dental technicians during the stage of necessary preparatory work and testing.
- For fixed assets' transportations, it was clarified that the obligation for the issuance of digital transportation documents also includes cases where

fixed assets are transported for the purposes of loans for use (usufruct agreements), leasing, free disposal, as well as for return after the completion of the purpose for which they were transported to another entity.

- It was also clarified that there is no obligation for issuance of digital transportation document for fixed assets' transportation, either by the holder or by the contracting entity, for the purpose of providing services such as maintenance, processing, assembly, or disassembly as well as for storage to third parties.
- In case of transportation of damaged, useless, or defective inventory (goods, products, or residues) or fixed assets for the purpose of disposal, destruction, or recycling at disposal sites, there is no obligation to issue digital transportation documents and transmit the relevant data to myDATA platform by the sender, recipient, or third party, provided that the following cumulative conditions are met, and therefore the items being transported do not meet the conceptual characteristics of inventory:
 - They do not incorporate any commercial value for the sender, recipient, or third party,
 - They have not been impaired in the maintained accounting records,
 - They do not generate any revenue from their disposal, and
 - They are transported for the purpose of disposal (e.g., recycling facilities, rubbish dumps, etc.).
- In cases where there is an obligation for issuance of digital transportation document as mentioned above, it may be issued by the recipient of the relevant inventory or fixed assets.
- Clarifications were provided, inter alia, regarding the following cases:
 - Retail transactions for which the transportations are conducted through postal service and courier entities, both for cases when the courier delivers the transported goods directly to the final recipient (retail customer) and for cases when the courier transports the goods to the courier's facilities (Sorting Center - HUB)
 - Transportations of energy products (fuels) in accordance with the provisions set forth in the decision A.1060/2021.

C. Special cases

- In cases of customs clearance of inventory by a customs broker on behalf of their client (the importer), for the subsequent transportation of the inventory from the customs office, if the place of delivery is not indicated in the international shipping documents (e.g., CMR, bill of lading), there is an obligation for issuance of digital transportation documents and transmission of their data to myDATA platform by the importer. Otherwise, a digital delivery note is issued by the customs broker, indicating at a minimum the type of inventory as well as the type and quantity of packaging (e.g. books, five (5) cartons).
- An alternative way for the issuance of digital transportation documents was provided regarding cases of inventory sales that have been deposited with a storekeeper/forwarder (3PL - Third Party Logistics) and are being transported at the request of the Sender (depositor/seller) to their customer, as well as for cases of transporting energy products from refineries or third-party facilities to airport locations up to the final recipient.
- Clarifications were provided regarding the issuance of digital transportation documents for cases in which the sale of inventory occurs from one entity to another (the inventory are made available to the buyer) without being transported from the seller's facilities, where they remain for storekeeping (change of ownership).
- In the case of connectivity loss for transportations that require the issuance of a digital transportation documents outside the entity's facilities, particularly in geographically remote locations with limited network coverage, the entity issues the transportation documents manually. The data from these documents are transmitted to myDATA platform without delay upon the restoration of the transmission issue, through the 'timologio' application, with a distinct series and indication of the connectivity loss.
- As per the Circular 2030/2025, some of the above clarifications can be applied only as soon as the technical implementation and the technical specifications are updated and completed.
- In the case of optional issuance of a digital transportation document, it was clarified that the liable entities are obliged to transmit the relevant data to myDATA platform.

D. Penalties

- It was clarified that liable entities that transport inventory without the existence of a digital transportation document which meets the specifications and format of the decision A.1123/2024 of the Governor of IAPR are subject to the following penalties:
 - €500 per tax audit for entities obliged to keep single-entry accounting books and
 - €1.000 per tax audit for entities obliged to keep double-entry accounting books.
- With the draft bill titled "National Customs Code and other provisions - Pension provisions", which has been recently set to public consultation, amendments relating to the above currently applicable penalties will be also introduced to the Tax Procedure Code (TPC).
- Namely, a tenfold increase in the penalties applicable for cases involving the transportation of goods without the existence of transportation documents is provided by the draft bill, with the new penalties amounting to €5,000 for single-entry books and €10,000 for double-entry books, per tax audit for infringements that take place starting from the 2nd of June 2025 onwards.
- Based on art. 67 of the TPC, as currently applicable, it is provided that, in the event of regression, the applicable penalty equals to twice the amount of the penalty initially imposed. In case of any subsequent regression, the applicable penalty equals to four times the amount of the penalty initially imposed, unless otherwise provided by the TPC.

Next step

- The transportation flows affected by the clarifications provided with E.2030/2025, as to the business specifications, should be re-examined in detail from a tax perspective under the prism of the new guidelines.
- In view of the imposition of significant penalties, the liable entities, which are not ready yet to issue and transmit data of digital transportation documents, should proceed with all the required actions in order to be compliant.

2. Mandatory Electronic Invoicing in Public Procurement Contracts (B2G Transactions)

- The Joint Ministerial Decision No. 100792 Eİ 2025 was issued, amending the Joint Ministerial Decision No. 52445 Eİ 2023 regarding the obligations relating to e-invoices' issuance in the context of Public Procurement Contracts (B2G transactions).
- According to the above decision, the commencement date of the economic bodies' obligation to submit/issue electronic invoices for any other expenses of General Government bodies, not falling under the provisions of L.4412/2016, 4413/2016 and 3978/2011, is extended to September 1st 2025 from June 1st 2025.
- Moreover, one more exception is added and it is provided that there is no obligation for e-invoicing in case of expenses related to project-based contracts concluded between individuals and General Government bodies.



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