

Developments in the digital tax environment

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Tax Alert

On 25.07.2025, Law 5222/2025 (Government Gazette A' 134 / 28.07.2025) "National Customs Code and other provisions - pension provisions" was voted, which, inter alia, introduces changes to the digital tax environment:

1. Digital Transportation Documents - Penalties

- The penalties for transporting goods without the existence of digital transportation documents are tenfold.

2. Mandatory e-Invoicing

- Mandatory e-invoicing is introduced for every sale of goods and provision of services by entities subject to the provisions of L.4308/2014 ("Greek GAAP"): a) within the Greek territory, to entities subject to the Greek GAAP, b) to a foreign entity, based outside of the European Union, except for retail transactions, and c) for transactions relating to public contracts, as well as the invoicing of other expenditures to General Government, unless other special provisions are applicable.
- A joint decision of the Minister of Economy and Finance and the Governor of the Independent Authority of Public Revenue ("IAPR") is expected in order to specify the scope of application, the entry into force as well as any other necessary issue for the implementation of mandatory e-invoicing.

3. Incentives for the early adoption of e-invoicing

- Incentives are provided, under specific conditions, to entities opting for the exclusive issuance of e-invoices, before it becomes mandatory.

4. Retail transactions

- The Governor of IAPR may issue a decision to exempt specific entity categories or transactions from the issuance of retail transactions' documents with the use of Electronic Tax Machines. In such cases, the entities issue retail transaction documents either through the use of the relevant application hosted in IAPR website or through an e-invoicing Licensed Provider or other technical means which will be provided in the decision.

1. Digital Transportation Documents - Penalties

- As clarified by Circular E.2030/2025, the 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, do not fulfill the relevant obligation and consequently penalties are imposed, based on the provisions of par. 13 of article 57 of the Tax Procedure Code (L.5104/2024, "TPC").
- According to L.5222/2025, penalties for taxpayers who transport goods without the existence of transportation documents, as provided, are tenfold. Specifically, in such cases, the following penalties are imposed:
 - €5.000 per tax audit for taxpayers keeping single-entry accounting books, and
 - €10.000 per tax audit for taxpayers keeping double-entry accounting books.
- 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 (i.e. €20.000 and €40.000 respectively for taxpayers keeping double-entry accounting books), unless otherwise provided by the TPC.
- The above provisions are in force from the date of publication of L.5222/2025 in the Government Gazette, i.e. from 28.07.2025 onwards.

Next steps

- In view of the imposition of significant penalties, in case of non-compliance, the liable entities, which are not ready to issue and transmit digital transportation documents to myDATA platform, should proceed with all the required actions the soonest possible.

2. Mandatory e-Invoicing

According to L.5222/2025, article 14 "Electronic invoice" of the Greek GAAP is amended. Specifically:

- e-invoicing becomes mandatory for every sale of goods and provision of services by entities subject to the provisions Greek GAAP:
 - within the Greek territory, to entities subject to the Greek GAAP,
 - to a foreign entity, based outside of the European Union, except for retail transactions, and
 - for transactions relating to public contracts, as well as the invoicing of other expenditures to General Government, unless other special provisions are applicable.
- The above obligation also applies in case of transactions:
 - with persons non-labile to issue an invoice, or
 - with persons who refuse to issue an invoice, or
 - where a "clearance note" is issued.
- However, it is expected that a joint decision of the Minister of Economy and Finance and the Governor of IAPR will specify the scope of application, the entry into force as well as any other issue necessary for the implementation of mandatory e-invoicing.
- Apart from the use of a) advanced electronic signature, b) Electronic Data Interchange (EDI), c) e-invoicing Licensed Provider, d) Tax Electronic Machines (ΦΗΜ), the authentication of the origin and the integrity of the content of an e-invoice can also be ensured through the use of the relevant application hosted in IAPR website.

3. Incentives for the early adoption of e-invoicing

Based on L.5222/2025, article 71Θ "Incentives to entities for the early adoption of e-invoicing" is introduced in L.4172/2013 (Income Tax Code, "ITC"). Specifically:

- For entities which opt for e-invoicing for the exclusive issuance of their tax documents for transactions subject to the mandatory e-invoicing, prior to its mandatory implementation, the following incentives are provided:
 - the expense for the initial procurement of technical equipment and software required for the implementation of e-invoicing is fully depreciated in the year incurred, increased by one hundred percent (100%) and
 - the expense for the production, transmission and electronic archiving of e-invoices for the first twelve (12) months of issuance of sales invoices through e-invoicing, which is tax deductible from gross business income, is increased by one hundred percent (100%) in the year incurred.
- Incentives are provided for expenses incurred the tax year 2025 onwards, to the extent that:
 - a declaration has been submitted for the use of e-invoicing through e-invoicing Licensed Provider or through the use of the relevant application hosted in IAPR website, no later than two (2) months before the entry into force of the mandatory e-invoicing and
 - the use of e-invoicing commences within the same period.
- Article 71Θ is not applicable for entities that benefited from the incentives of article 71ΣΤ of the ITC "Incentives for the implementation of e-invoicing".
- The above incentives are not granted or are withdrawn in the event of:
 - revocation of the declaration for the use of e-invoicing, or
 - issuance of an invoice without the use of e-invoicing Licensed Provider or the relevant application hosted in IAPR website, prior to the commencement of the mandatory e-invoicing despite the relevant declaration.

- A decision of the Governor of IAPR is expected, which will determine the procedure and submission process of declarations for the use of e-invoicing through e-invoicing Licensed Provider or through the relevant application hosted in IAPR website, as well as any other specific issue.

4. Retail transactions

By virtue of L.5222/2025, article 12 of the Greek GAAP is also amended. Specifically:

- The Governor of IAPR may issue a decision to exempt specific entity categories or transactions from the issuance of retail transactions' documents with the use of Electronic Tax Machines. In such cases, the entities issue retail transaction documents either through the use of the relevant application hosted in IAPR website or through an e-invoicing Licensed Provider or through other technical means, which will be provided in the decision.
- The issuance of retail sales receipts in handwritten form or through other technical means, which was applicable by exception in case of occasional retail sales, is abolished.
- The obligation of the seller to keep a record with the name and address of the customer for each issued retail credit receipt of more than €50 is abolished.

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