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November 2025

Tax Alert

The joint Decision A.1145/2025 (Government Gazette B' 5879/4-11-2025) of the Deputy Minister of Economy and Finance and the Governor of the Independent Authority for Public Revenue (IAPR) amended the Decision A.1122/2024 for the scope, the timeline of transmission, as well as the implementation of the digital issuance of e-transportation documents.

- The deadlines for the commencement of the second phase of implementation of the goods' transportation digital monitoring for all entities are being extended. Second phase will be mandatory as of 1 May 2026 onwards.
- As of 1 December 2025, the obligation for the issuance of digital transportation documents and the transmission of data for the first phase will apply to all businesses that have not yet been integrated.
- The exceptions from the issuance of digital transportation documents are expanded to include transactions of similar kind to those already exempted (spare parts and network systems, minerals and ceramics, education, and press).
- Retail businesses that transport inventory through postal or courier service providers can meet the requirement for issuing a digital transportation document by placing the retail receipt in a visible and easily accessible location on the package.
- The deadline of the obligation of the good's recipient to transmit quantitative receipt notes to myDATA digital platform, in case where surpluses or deficits are identified, is extended from 5 to 15 days from the date of the goods' receipt.

A. 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:

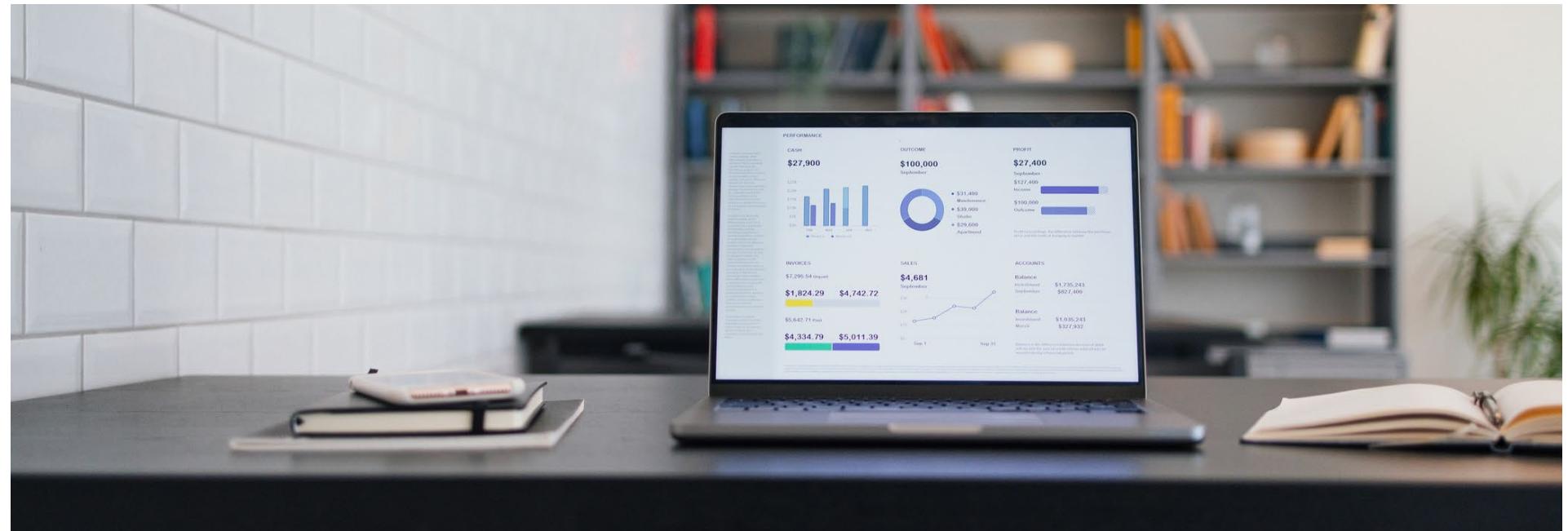
- Transportation of spare parts for the repair and maintenance of network systems (such as water supply and sewage, electricity distribution, motorways).
- Transportation of industrial minerals carried out by mining entities, as well as ceramic bricks and tiles.
- Transportation of newspapers and magazines to and from sub-agents (newsagents), to and from points of sale, respectively.
- Distribution of free educational books to public primary and secondary schools by ITYE "Diophantus".

- Transportation for retail transactions through postal and courier service providers, provided that the goods are accompanied by retail receipt, which is placed in a visible and easily accessible location on the transported goods and can be presented immediately by the carrier.

The above exceptions will be effective from 1 December 2025.

B. Timeline of deviations' transmission (surpluses - deficits)

- The recipient of inventory, in case where deviations (surpluses or deficits) are identified, transmits to myDATA digital platform Types of Transportation Documents without value (quantitative receipt notes) within 15 days from the date of their receipt, compared to the 5 days that were previously stipulated.



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	<p>Phase A' includes:</p> <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 June 2025 ▪ Mandatory from 2 June 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 November 2025 ▪ Mandatory from 1 December 2025 	<p>The second implementation period includes all other businesses.</p>
Phase B' Digital monitoring of transportation, transshipment, and delivery of inventory	<p>Phase B' includes:</p> <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 December 2025 until 30 April 2026 ▪ Mandatory from 1 May 2026 	<p>It concerns all businesses of both the implementation periods.</p>

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