

Platis - Anastassiadis & Associates

The associate law firm of EY Greece

Ministerial Decision 18047/2026 Update of Digital Work Card Business Activity Codes and expansion to new sectors



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On 29.06.2026, Decision No. 18047/29.06.2026 of the Minister of Labour and Social Security was published, by which the list of business activity codes included in the Digital Work Card is updated in accordance with the new 2025 business activity code classification and, at the same time, Decision No. 49758/26.05.2022 on the implementation of the Digital Work Card System in the ERGANI II Information System is amended, extending its mandatory application to new sectors of activity.

Accordingly, we hereby provide in **Appendix** at the end of the present, the updated list of the relevant business activity codes included in the Digital Work Card, namely:

1. Consulting services, advertising and other office activities,
2. Repair activities,
3. Warehousing and transport support activities (logistics),

4. Water supply and wastewater management,
5. And gambling activities

The above sectors are included in the system of the Digital Work Card system, which will be implemented on a pilot basis from 29.06.2026 until 16.11.2026.

For the above sectors, the administrative sanctions set out in Annexes V and VI of Ministerial Decision No. 80016/31.08.2022 (Government Gazette B' 4629), relating to the implementation of the Digital Work Card system, shall apply as from **16.11.2026**.

Employers that have been included in the Digital Work Card system are required, as from the date of their inclusion, to have in place and activate the digital work card system for all their employees under an employment contract or dependent employment relationship who are physically present at the workplace, regardless of whether their branches fall within included business activity codes or not. This obligation also applies to employees working in the above undertakings through staff leasing, subject to the exceptions set out below.

Furthermore, if the employer's principal business activity code in TAXIS is included in the Digital Work Card system and multiple activities are carried out at the same workplace, the system must be applied to all employees, even if some of those activities are not included.

An **EXCEPTION** from the application of the Digital Work Card system is provided for the undertaking as a whole when:

- i. The employer's principal business activity code in TAXIS does not fall within the sectors included in the Digital Work Card system, even if multiple activities are carried out at the same workplace, some of which are included in the system, or if there are branches with business activity codes that are included in the Digital Work Card system.
- ii. The employer is included in the Digital Work Card system based on its principal business activity code in TAXIS, but this code does not generate any economic activity (i.e. it is zero), as evidenced by the E3 form of the latest tax year, while the secondary business activity code, which constitutes the main economic activity of the business, is not included.

Water supply; sewerage, waste management and remediation activities	
BUSINESS ACTIVITY CODE	DESCRIPTION
36	Water collection, treatment and supply
36.0	Water collection, treatment and supply
36.00	Water collection, treatment and supply
37	Sewerage
37.00	Sewerage
38	Waste collection, treatment and disposal activities; materials recovery
38.1	Waste collection
38.11	Collection of non-hazardous waste
38.12	Collection of hazardous waste
38.2	Waste treatment and disposal (recovery services)
38.21	Waste treatment and disposal (recovery services)
38.22	Treatment and disposal of hazardous waste (energy recovery)
38.23	Other waste recovery activities
38.3	Waste disposal without recovery
38.31	Incineration without energy recovery
38.32	Landfill or permanent storage
38.33	Other waste disposal

Warehousing and support activities for transportation	
BUSINESS ACTIVITY CODE	DESCRIPTION
52.1	Warehousing and storage
52.10	Warehousing and storage

Activities of head offices and management consultancy activities	
BUSINESS ACTIVITY CODE	DESCRIPTION
70	Activities of head offices; management consultancy activities
70.1	Activities of head offices
70.10	Activities of head offices
70.2	Business and other management consultancy activities
70.20	Business and other management consultancy activities

Advertising, market research and public relations activities	
BUSINESS ACTIVITY CODE	DESCRIPTION
73	Advertising, market research and public relations activities
73.1	Advertising
73.11	Advertising agencies
73.12	Media representation
73.2	Market research and public opinion polling
73.20	Market research and public opinion polling
73.3	Public relations and communication activities
73.30	Public relations and communication activities

Office administrative, office support and other business support activities	
BUSINESS ACTIVITY CODE	DESCRIPTION
82	Office administrative, office support and other business support activities
82.1	Office administrative and support activities
82.10	Office administrative and support activities
82.2	Activities of call centres
82.20	Activities of call centres
82.3	Organisation of conventions and trade shows
82.30	Organisation of conventions and trade shows
82.4	Business support service activities n.e.c.
82.40	Business support service activities n.e.c.
82.9	Other business support service activities n.e.c.
82.91	Activities of collection agencies and credit bureaus
82.92	Packaging activities
82.99	Other business support service activities n.e.c.

Gambling and betting activities	
Code	DESCRIPTION
92	Gambling and betting activities
92.0	Gambling and betting activities
92.00	Gambling and betting activities

Repair of computers and personal and household goods, motor vehicles and motorcycles	
BUSINESS ACTIVITY CODE	DESCRIPTION
95	Repair of computers and personal and household goods
95.1	Repair of computers and communication equipment
95.10	Repair of computers and communication equipment
95.2	Repair of personal and household goods
95.21	Repair of consumer electronics
95.22	Repair of household appliances and home and garden equipment
95.23	Repair of footwear and leather goods
95.24	Repair of furniture and home furnishings
95.25	Repair of watches and jewellery
95.29	Repair of other personal and household goods n.e.c.
95.3	Repair and maintenance of motor vehicles and motorcycles
95.31	Repair and maintenance of motor vehicles
95.32	Repair and maintenance of motorcycles
95.4	Intermediation service activities for the repair and maintenance of computers, personal and household goods, motor vehicles and motorcycles
95.40	Intermediation service activities for the repair and maintenance of computers, personal and household goods, motor vehicles and motorcycles

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 46 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.

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A comprehensive list of all our associates is available upon request.

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