



New deadlines | e-invoicing | Digital Transportation Documents

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Tax Alert

The Greek Ministry of National Economy and Finance and the Independent Authority for Public Revenue (IAPR) issued a press release on 30 September 2026 announcing revised implementation deadlines for mandatory e-invoicing applicable to businesses falling within the second implementation group, as well as for Phase B of the digital monitoring of goods transportation.

The postponement aims to facilitate businesses by providing additional time to complete the necessary technical and operational adjustments and ensure a smooth transition to the new digital compliance requirements.

1. Extension of the deadline for the Implementation of mandatory e-invoicing

The revised mandatory e-invoicing deadlines apply to businesses with gross revenues of up to EUR 1 million, based on the tax return submitted for the tax year commencing in 2023.

New Implementation Timeline

- **2 November 2026:** Commencement of mandatory e-invoicing.
- **From 2 November 2026 to 31 January 2027:** Transitional implementation period during which businesses may continue the parallel use of existing ERP/accounting systems or the special registration form.
- **From 1 February 2027:** The issuance and transmission of electronic invoices (domestic B2B transactions, transactions with non-EU countries and B2G transactions) to myDATA will be performed exclusively through Certified E-Invoicing Service Providers or the AADE applications (timologio and myDATAapp). Alternative transmission methods, including ERP systems, will no longer be permitted.

2. Extension of the deadline for the Implementation of e-Transportation Documents (Phase B)

The implementation timeline for Phase B of the digital monitoring of goods transportation has also been revised and will apply to all businesses.

New Implementation Timeline

- **From 1 January 2027:** The loading, transshipment and receipt procedures, as well as the transmission of quantitative control data, become mandatory.
- **From 1 January 2028:** Mandatory implementation of the Unified Product Coding system based on the Combined Nomenclature (TARIC).

Until the effective date of each individual obligation, businesses may continue to voluntarily transmit the relevant data through the myDATA platform.

Digital Transportation Documents | Next steps

- Identification and analysis of the additional transportation scenarios and tax obligations arising from the second phase of the implementation of Digital Transportation Documents.
- Customization of the IT solution based on the Business Analysis and technical specifications of IAPR.
- Identify potential gaps between the current status and IAPR specifications that may lead either to process changes or to enhancements' development on the IT solution to be selected.
- Data transmission for testing purposes in the "test" environment of myDATA platform.
- Training of personnel.

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