



myDATA |
e-transportation
documents
go live



September 2024

Tax Alert

In August 2024, the Ministry of Economy and Finance and the Independent Authority for Public Revenue (IAPR) issued the relevant Decisions for the activation of the process for the issuance and transmission of e-transportation documents to myDATA platform, based on the provisions of article 5 of the Greek GAAP. Specifically:

- ▶ The joint decision of the Deputy Minister of Economy & Finance and of the Governor of IAPR, A.1122/06.08.2024, determined, inter alia, the scope, the timeline of transmission, as well as the implementation of the digital issuance of e-transportation documents, and
- ▶ The decision of the Governor of IAPR, A.1123/06.08.2024, determined the content and format of e-transportation documents, the procedure, the method and the channels of their transmission to myDATA platform.

- ▶ The issuance of the above Decisions marks the implementation of the issuance and transmission of e-transportation documents to myDATA platform for the digital monitoring of the goods' transportation in real time.
- ▶ The business specifications' analysis of the process for the digital monitoring of the transportation of goods is expected to be released on the website of IAPR.
- ▶ According to Decision A.1122/2024, the exceptions from the issuance of transportation documents provided in Circular 1003/2014 are gradually abolished by 31.03.2025.
- ▶ According to Decision A.1123/2024, the digital monitoring of the goods' transportation will be implemented in two phases. The first phase is mandatory as December 1st 2024 and the second phase as from April 1st 2025 onwards.
- ▶ According to the Tax Procedure Code, penalties are imposed for violations of non-transmission or late transmission of e-transportation documents' data to myDATA platform. The entry into force date as well as the scope of application for the penalties will be determined upon issuance of a Ministerial Decision.

Periods, phases and timeline for the digital monitoring of the goods' transportation

Implementation phases	Obligations	Timeline	Implementation periods
Phase A' Basic functions of issuing and transmitting transportation documents to myDATA platform	Phase A' includes: <ul style="list-style-type: none"> ▶ Issuance of documents, ▶ Transmission of data to myDATA platform and notification of the recipient, ▶ Opportunity of the Tax Authorities to perform on-site tax audits in real time by scanning QR Code displayed on the e-transportation documents. 	<ul style="list-style-type: none"> ▶ Optional until 30/11/2024 ▶ Mandatory from 1/12/2024 	The first implementation period includes: <ul style="list-style-type: none"> ▶ businesses with gross revenues over two hundred thousand euros (€200.000), ▶ businesses, regardless of the amount of gross revenue, that operate in specific sectors (energy products (fuels), pharmaceuticals and medical consumables, building materials, production, standardization and trade of olive products and olive oil) are defined based on their Business Activity Codes.
		<ul style="list-style-type: none"> ▶ Optional until 31/3/2025 ▶ Mandatory from 1/4/2025 	The second implementation period includes all other businesses.
Phase B' Digital monitoring of transportation, transshipment, and delivery of goods	Phase B' includes: <ul style="list-style-type: none"> ▶ Digital monitoring of shipments/transshipments, ▶ Receipt of documents and goods by scanning QR Code of the transportation documents, ▶ Quantitative and qualitative control by the recipient. 	<ul style="list-style-type: none"> ▶ Optional from 1/12/2024 to 31/3/2025 ▶ Mandatory from 1/4/2025 	It concerns all businesses of both the implementation periods.

Next steps

- ▶ Recording of all possible transportation cases/scenarios and all obligations deriving from the new legislative framework for the issuance and transmission of e-transportation documents to myDATA platform.
- ▶ 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.
- ▶ Improvement of current processes and controls.
- ▶ Assessment of the impact of the new process on the financial department as well as on other departments (e.g. Logistics, IT).

Businesses should evaluate how to adapt, not only the accounting / commercial system or ERP, but also their processes, their human resources as well as the way they run the business (e.g. cooperation with carriers, 3PLs).

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