

Greece - e-books / myDATA - Recent developments



March 2023

Tax Alert

The joint decision A.1023/2022 (Government Gazette B 1150/28-02-2023) of the Deputy Minister of Finance and the Governor of the Independent Authority for Public Revenue (IAPR), amended the decision A.1138/2020, regarding the scope of application, time and process of electronic data transmission on myDATA digital platform.

- ▶ The deadline for the transmission of omissions and discrepancies for the year 2021 by the recipients of the documents is extended **until 02.5.2023**.
- ▶ For 2022 transactions, revenues' data are transmitted **until 31.3.2023**, expenses' data **until 31.10.2023**, omissions and discrepancies **until 30.11.2023** and adjusting entries **until 31.12.2023**.
- ▶ For 2023 transactions, revenues' data are transmitted **until 28.2.2024**, expenses' data **until 31.3.2024**, omissions and discrepancies **until 30.4.2024** and adjusting entries until the filing of the 2023 income tax return.
- ▶ From 1.1.2024 onwards, the data are transmitted to myDATA digital Platform, as defined by the provisions of article 15A of the Tax Procedure Code.

A. Transmission of data

A.1. Obligation to transmit retail data issued via electronic tax mechanisms ("FIMs") to myDATA platform

The obligation to transmit retail data issued via FIM to myDATA platform is extended for transactions of the period **1.4.2023 to 31.10.2023**. Said transmission is performed either in detail or aggregated per month through business management software (commercial/accounting, ERP) or through the special entry form in all cases, i.e. even in those where no discrepancies are identified between the data transmitted by the FIM compared to the retail sales' accounting entries.

A.2. Obligation to transmit data by the recipient of the goods or services due to non obligation of the issuer

- ▶ The aggregated data transmission from electricity and gas supply entities (Public Power Corporation and other providers), the Athens Water Supply and Sewerage Company, other entities selling non-spa water, entities providing telecommunications and pay-TV services, toll operators, credit institutions and the Bank of Greece, is also possible for the period from **1.4.2023 to 30.6.2023**.
- ▶ From **1.7.2023** onwards, said entities transmit data relating to wholesale transactions in detail by the day after the next from their issuance date. Furthermore, the data of the retail revenue documents that have been issued without the use of FIM, shall be transmitted aggregated per month and until the second day of the following month from the month of issuance.
- ▶ Therefore, for the above transactions with these entities, the period during which the specified data are transmitted by the recipient of the goods or services (domestic entity) is up to **30.6.2023**.

A.3. Transmission of data through a special registration form of the e-books application that is accessible through the website of IAPR.

- ▶ Obliged entities that apply a single-entry accounting system and do

not exceed the limits of gross revenue, as defined for the application of case b of paragraph 2 of article 38 of Law 2873/2000 should transmit the data through the special registration form. The above limits are reviewed at the end of each calendar year, based on gross revenue as derived from the myDATA Platform, and apply throughout the following year in which the electronic transmission takes place. Exceptionally, for the years **2020, 2021, 2022 and 2023** the gross income is determined based on the income tax return of the tax year **2018, 2019, 2020 and 2021**.

B. Transmission of omissions and discrepancies

B.1. Deadline for transmission of omissions and discrepancies of year 2021

For year 2021, in the case, either of non-compliance with the obligation to transmit the specified data by the issuers, or of transmission with a discrepancy, the deadline up to which the recipients of the mirrored domestic documents have the obligation to transmit them, either in detail or aggregated per issuer, is extended until **02.5.2023**.

B.2. Non-transmission of omissions for transactions with specific entities

From **1.7.2023 until 31.12.2023**, to the extent that the entities do not receive their expenses from electricity and gas supply companies (Public Power Corporation and other providers), Athens Water Supply and Sewerage Company, other entities selling non-spa water, entities providing telecommunications and pay-TV services, toll operators, credit institutions and the Bank of Greece, as mirrored documents of domestic expenses (Document Type A1), they shall continue to transmit them with Document Type of category B2, 14.30 - Entity Documents as indicated by itself (Dynamic) and they will not transmit omission of transmission by the issuers of this case.

C. Transmission deadlines

C.1. Data transmission deadlines for year 2022

From 1.1.2022 onwards, the data are transmitted to myDATA digital Platform, as defined by the provisions of article 15A of the Tax Procedure Code. Alternatively:

- ▶ the data of invoicing revenues, self-billing expenses and proofs of expenditure are transmitted until **31.3.2023**.
- ▶ the data of invoicing expenses, self-billing revenues and payroll expenses, are transmitted until **31.10.2023**.
- ▶ the data in cases of transmission with a discrepancy and omission of transmission by the issuer, are transmitted by the recipient until **30.11.2023**. For year 2022, the data are transmitted in detail per issued tax document and per tax identification number of the issuer.
- ▶ revenues and expenses adjustment entries are transmitted, either in detail or aggregated, until **31.12.2023**.

C.2. Data transmission deadlines for year 2023

From 1.1.2023 onwards, the data are transmitted to myDATA digital Platform, as defined by the provisions of article 15A of the Tax Procedure Code. Alternatively:

- ▶ the data of invoicing revenues, self-billing expenses and proofs of expenditure are transmitted until **28.2.2024**.

- ▶ the data of invoicing expenses, self-billing revenues and payroll expenses, are transmitted until **31.3.2024**.
- ▶ the data in cases of transmission with a discrepancy and omission of transmission by the issuer, are transmitted by the recipient until **30.4.2024**.
- ▶ revenues and expenses adjustment entries are transmitted, either in detail or aggregated, until the filing of the 2023 income tax return.

C.3. Transmission of data from year 2024 onwards

From **1.1.2024 onwards**, the data are transmitted to myDATA digital Platform, as defined by the provisions of article 15A of the Tax Procedure Code.

In view of the above, updated tables on the time and deadlines for data transmission are set out below.

Transmission time of retail and wholesale transaction summary

Method of transmission Transmission time	Retail transactions via FIM	Retail or wholesale transactions through Electronic Invoicing Service Providers or Accounting Documents Issuance and Transmission Application	Retail or wholesale transactions via ERP	Retail or wholesale transactions through the special entry form
General rule	Automatically by the FIM in one (1) minute to twenty-four (24) hours, based on the configuration defined in the IAPR Systems	In real time	Until 31.12.2023, by the day after the issuance day As of 1.1.2024, in real time	By the day after the issuance day
Special arrangements			Especially for 2020, the data shall be transmitted within five (5) days of their issuance and not later than the twentieth (20th) day of the month following the one in which they were issued For 2023, the tenth (10th) day of the month following the one in which they were issued, for entities that in the previous tax year had gross revenues of up to ten thousand euros (€10,000)	Especially for 2022, the deadline is the twentieth (20th) day of the month following the one in which they were issued. For 2023, the tenth (10th) day of the month following the one in which they were issued, for entities that in the previous tax year had gross revenues of up to ten thousand euros (€10,000)

Exceptionally, for the tax years 2020, 2021 and 2022, as well as for the period 1.1.2023 to 30.6.2023 electricity and gas supply entities (Public Power Corporation and other providers), Athens Water Supply and Sewerage Company, other entities selling non-spa water, entities providing telecommunications and pay-TV services, toll operators, credit institutions and the Bank of Greece shall transmit the data, aggregated, at the same time as specified above, per case

Deadlines for the transmission of data for the year 2021

Deadline	Action
By 30.6.2022 (lapsed)	<p>Obligation to transmit the summary and characterization data of:</p> <ul style="list-style-type: none"> ▶ invoicing revenues (revenue of the company on the basis of invoices issued), ▶ self-billing expenses (costs incurred by the company for which it is self-invoicing), ▶ proofs of expenditure, <p>pertaining to accounting documents for the period from 1.1.2021 to 31.12.2021.</p>
By 31.12.2022 (lapsed)	<p>Option for the recipients of the goods or services (domestic entity) to transmit to the IAPR the expenses data in relation to:</p> <ul style="list-style-type: none"> ▶ transactions with a non-obligated foreign entity, such as intra-Community acquisitions, imports from third countries and receipts of services (intra-Community, third-country). ▶ receipt of retail documents from Greece or abroad, such as utilities, subscriptions, foreign retail transactions. ▶ transactions relating to the sale of electricity and gas, non-spa water (Athens Water Supply and Sewerage Company, other providers, etc.) as well as the provision of telecommunications and pay-TV services. ▶ transactions with toll-operators, credit institutions and the Bank of Greece. ▶ documents for the payment of social security contributions, such as those issued by EFKA. <p>Mandatory transmission of the revenues adjustment entries of data relating to the tax year 2021.</p> <p>Optional transmission of the expenses adjustment entries for data relating to the tax year 2021. If the alternative method of transmission is used, the expenses adjustment entries shall be transmitted on a mandatory basis.</p>
Up to 02.5.2023	<p>Obligation for recipients of mirrored domestic accounting documents to transmit, either in detail or in aggregate, by issuer, the data for which the issuers:</p> <ul style="list-style-type: none"> ▶ either did not comply with the obligation to transmit them, ▶ or have transmitted them with a discrepancy. <p>Option to transmit to the IAPR the summary and characterization data of:</p> <ul style="list-style-type: none"> ▶ invoicing costs (expenses incurred by a company on the basis of invoices issued by its suppliers, Greek companies), ▶ self-billing revenues (income of a company, a Greek customer of which is self-invoiced), <p>pertaining to accounting documents, transmitted by their issuers, with an issuance date from 1.1.2021 to 31.12.2021.</p>

Deadlines for the transmission of data for the year 2022

Deadline	Action
Up to 31.3.2023	Obligation to transmit the summary and characterization data of: ► invoicing revenues (revenue of the company on the basis of invoices issued), ► self-billing expenses (costs incurred by the company for which it is self-invoicing), ► proofs of expenditure, pertaining to accounting documents for the period from 1.1.2022 to 31.12.2022.
Up to 31.10.2023	Obligation to transmit the summary and characterization data of: ► invoicing costs (expenses incurred by a company on the basis of invoices issued by its suppliers, Greek companies), ► self-billing revenues (income of a company, a Greek customer of which is self-invoiced), ► payroll expenses
Up to 30.11.2023	Obligation for recipients of mirrored domestic accounting documents to transmit, in detail per issued tax document and per tax identification number of the issuer, the data for which the issuers: ► either did not comply with the obligation to transmit them, ► or have transmitted them with a discrepancy.
Up to 31.12.2023	Mandatory transmission (either in detail or in aggregate) of the revenues and expenses adjustment entries of data relating to the tax year 2022.

Deadlines for the transmission of data for the year 2023

Deadline	Action
Up to 28.2.2024	<p>Obligation to transmit the summary and characterization data of:</p> <ul style="list-style-type: none"> ▶ invoicing revenues (revenue of the company on the basis of invoices issued), ▶ self-billing expenses (costs incurred by the company for which it is self-invoicing), ▶ proofs of expenditure, <p>pertaining to accounting documents for the period from 1.1.2023 to 31.12.2023.</p>
Up to 31.3.2024	<p>Obligation to transmit the summary and characterization data of:</p> <ul style="list-style-type: none"> ▶ invoicing costs (expenses incurred by a company on the basis of invoices issued by its suppliers, Greek companies), ▶ self-billing revenues (income of a company, a Greek customer of which is self-invoiced), ▶ payroll expenses
Up to 30.4.2024	<p>Obligation for recipients of mirrored domestic accounting documents to transmit, in detail per issued tax document and per tax identification number of the issuer, the data for which the issuers:</p> <ul style="list-style-type: none"> ▶ either did not comply with the obligation to transmit them, ▶ or have transmitted them with a discrepancy.
Until the filing of the income tax return of the year 2023	<p>Mandatory transmission (either in detail or in aggregate) of the revenues and expenses adjustment entries of data relating to the tax year 2023.</p>

D. Other issues

D.1. Clarifications regarding data transmission for 2023

- ▶ It is not mandatory to transmit data, related to Document Types 6.1 - Self-delivery Document, 6.2 - Proprietary use Document and 8.2 - Special Document - Proof of Receipt of Residence Tax.
- ▶ It is not mandatory to transmit the zero-value documents.
- ▶ In any case, the net value and approximate VAT categories shall be correctly transmitted.
- ▶ It is not mandatory to transmit other charges (withholding taxes, other taxes, stamp duties, fees and deductions).
- ▶ Non-profit legal entities under private law, as well as the companies of article 25 of Law 27/1975, transmit data exclusively with Document Type 17.4 "Other income settlement records - Tax base", for their total revenues and 17.6 "Other expense settlement records - Tax Base", for their total expenses. In any case, they have the obligation to transmit data for the accounting documents that they issue, for transactions subject to VAT, as long as they acquire income from business activity based on the provisions of Law 4172/2013. In case they receive mirrored domestic expenses of category A1, they transmit classification of expenses with 2.95 Other expenses information.

D.2. Additions / modifications to the Appendix "Types and Data of Documents Table 2. Columns of Documents".

In column 40_Observations - Remarks of table 2:

- ▶ the option "Purchase of agricultural goods" is modified to "Purchase of agricultural goods_services of Article 41 of the VAT Code" and
- ▶ the following options are added:
 - ▶ Retail Sales FIM IARP_1 (addition), for the first way of transmission of A.1171/2021.
 - ▶ Retail Sales FIM IAPR_2 (addition), for the second way of transmission of A.1171/2021.
 - ▶ Retail Sales Entity's FIM_Deviation (addition).

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