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## Mandatory digital work card for tourism sectors

The Ministry of Labour and Social Security has issued Ministerial Decision No. 44485/2024, which extends the application of the digital work card to enterprises in the accommodation and food & beverage sectors.

Key provisions of the Ministerial Decision are summarised as follows:

### Expansion of digital work card application

All enterprises with primary business activity tax codes (KAD) in the accommodation and food & beverage sectors, according to the KAD listed in the Ministerial Decision, are mandatorily integrated in the digital work card system as of 11.09.2024.

These enterprises are required to have in place and activate the digital work card from the date of their integration, for all employees working with physical presence at their premises, including hired-out employees.

### Transition period

The Ministerial Decision allows a grace period for the implementation of the digital working card until 01.03.2025, during which no relevant administrative sanctions will be imposed.

### Exceptions from the requirement

Enterprises are exempted from the obligation to implement the digital work card if:

- their primary KAD is outside the specified range, regardless of whether multiple business activities are performed in the premises, or they have branches with included KADs; or
- their primary KAD, which is included in the specified range, does not generate any economic activity, and their secondary KAD, reflecting their main economic activity, is not in the specified KADs;

Additionally, branches of enterprises with primary KAD in the specified range, that operate in an economic sector with particular nature not yet integrated in the digital work card system and will be integrated at a later stage, are exempt from applying the digital work card.

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This information is intended only as a general update for interested persons and should not be used as a basis for decision making.

For further details please contact PwC: 270, Kifissias Avenue 15232 Halandri tel. +30 2106874400

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## Let's talk!

For a deeper discussion on the topic, please contact:

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