



August 2024

Legal framework on Electronic Delivery (“E-delivery”)

E-delivery has been introduced in the Greek tax legislation under article 5 of Law 4308/2014 (“Greek GAAP”) and was further specified by the Joint Decision of the Ministry of Finance and of the Independent Authority of Public Revenues (“IAPR”) A.1122/2024 and the Decision of the IAPR A.1123/2024.

Key provisions of the above legal framework are summarized as follows:

Main content of the Joint Decision of the Ministry of Finance and of the Independent Authority of Public Revenues (“IAPR”) A.1122/2024 and Decision of IAPR A.1123/2024

- The Joint Decision of the Ministry of Finance and of the Independent Authority of Public Revenues (“IAPR”) A. 1122/2024 sets the phases, timeline of introduction of e-delivery and liable entities, while
- the Decision of IAPR A. 1123/2024 sets the content and template of e-delivery documents, the method, the timing and the process of issuance and transmission of e-delivery documents to the myDATA platform of the IAPR and further details.

Two phases of e-delivery adoption

Two phases of adoption of e-delivery:

- The phase one will need to be applied until 1/12/2024 and includes the issuance of the e-delivery documents, the transmission of e-delivery documents to the myDATA platform of the IAPR and the notification to the recipient of the deliveries concerning its VAT number.
- The phase two will need to be applied until 1/4/2025 and includes the electronic monitoring of the loading/reloading during the whole movement of the goods and transmission to myDATA of any changes during their movement, the receipt and acceptance of e-delivery documents, the qualitative and quantitative control by the recipient and the transmission of any discrepancies to the myDATA platform of the IAPR.

Transmission methods

Electronic transmission of e-delivery documents will be performed through:

- the entity's myDATA ERP solution; and
- the electronic invoicing service provider that issues and transmits invoices to myDATA on behalf of an entity.

Monitoring and transmission stages for e-delivery

The following monitoring and transmission stages of e-delivery documents will need to be applied by an entity:

- Transmission of e-delivery documents needs to be performed on a real-time basis, i.e. prior to the dispatch of the goods, with MARK and QR Code being received by the IAPR at the time of transmission of the e-delivery documents to myDATA. Let it be noted that the actual delivery of the goods cannot be performed later than five (5) days from the date of issuance of the delivery documents.
- Following the transmission of the e-delivery document to myDATA from the issuer as per above, an automatic notification to the recipient of the goods for the transmission of e-delivery documents against its VAT number will be transmitted by myDATA.
- Upon delivery of the goods to the recipient, a confirmation of receipt from the recipient (not in terms of quantity/quality, but only in relation to the completion of the delivery) needs to be transmitted to myDATA, at the timing of receipt of the goods by the recipient.
- Following the acceptance of receipt as per the previous point and only in the case that the recipient identifies shortages/surpluses, within 15 days from the day of dispatch of the goods, such discrepancies need to be reported to myDATA by the recipients of the goods.
- In the case of receipt of deliveries from non-liable to myDATA foreign vendors, the transmission of the data for the delivery needs to be reported to myDATA by the Greek recipient of the goods, until the 20th day of the next month from the month of issuance of the delivery documents.

Reporting Requirements

Inter-alia, e-deliveries must be reported to the myDATA by:

- The Issuer of the delivery notes. Let it be noted that in the case of operation under a logistics/3PL model in which the 3PL undertakes the management of the inventory and the issuance of the delivery documents on behalf of an entity, the 3PL is liable for the transmission of the e-delivery documents to the myDATA platform of the IAPR.
- The Greek recipient of the goods in the case of foreign supplies from non-liable to myDATA suppliers.

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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.

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Content of e-delivery documents

The mandatory content of e-delivery documents is reflected in the Decision of IAPR A. 1123/2024 and its corresponding appendix and it includes different fields per the implementation phases one and two, the most important of which being:

- for phase one: the data for the issuer and the recipient, the number of delivery document, the MARK and QR Code, the date of issuance and commencement of delivery, the places of loading and delivery, the type of goods and quantity, etc.
- for phase two: the exact timing, the means of transportation, the data for any reloading, EU intrastat coding of goods, other correlated VAT numbers (e.g. VAT number of transportation company, VAT number of third-party customer/final goods' recipient, VAT number of 2nd transportation company, etc.)

Non-compliance penalties

For completeness purposes and in accordance with article 58 of the new Tax Procedures Code (Law 5104/2024), the non-compliance with e-delivery requirements will trigger a penalty of:

- 100 € per non-transmitted document, not being higher than 500 € on a daily basis and
- 20K € on a yearly basis.

Let's talk!

Panagiotis Selekos

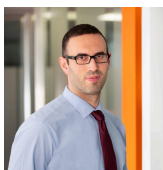


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