



Recent developments regarding the transmission of data to myDATA platform and e-invoicing

In relation to the implementation of the project for taxpayers to transmit data electronically to the myDATA platform, Greece's Independent Authority of Public Revenue (IAPR) published Decision 1170/01.11.2023 on 1 November 2023, amending Decision 1138/2020 and providing, inter alia, various clarifications regarding the current framework as well as the process and deadlines for the transmission of various data to the platform.

In addition, on 11 December 2023, Greece's Ministry of Finance published Law 5073/2023, "Measures to Combat Tax Evasion." The law includes additional guidance regarding the electronic data transmission requirement, provisions regarding the fines and other penalties applicable in case of non-compliance with this requirement, and guidance regarding e-invoicing.

IAPR Decision 1170/2023

The IAPR decision provides the following:

- All relevant legal entities must transmit to the IAPR's myDATA platform certain data from transportation/delivery documents. Ministerial decisions are expected to be released clarifying how these new provisions should be implemented.
- All entities issuing retail receipts through electronic cash registers (FHM) will have the relevant records' data automatically transmitted to the myDATA platform via the IAPR's "esend" application as from 1 April 2024. Until then (i.e., up to 31 March 2024), the relevant data should be transmitted to the myDATA platform either through the entity's enterprise resource planning (ERP) program or via a special form provided by IAPR, depending on the case.

- For the period through 31 December 2025, the transmission of relevant data from entities involved in the sale of electricity, gas, water, telecoms, operating tolls, etc., that issue their records through licensed e-invoicing service providers should be effected within two days as from the date they issue their records.
- The analytical transmission of invoices' data by entities operating in businesses related to the sale of electricity, gas, water, telecoms, operating tolls, etc., was enacted as from 1 July 2023; however, in case the issuer fails to transmit the data, the recipient is required to transmit it with invoice type 14.30 for the period through 31 December 2024.
- In case the issuer fails to transmit the relevant transactions' data, the recipient should do so by the deadline for the submission of the relevant entity's VAT return, depending on the accounting system maintained (either double-entry or single-entry). Further, in case the transmission contains various discrepancies, the recipient should transmit the correct data within the same deadline, with a notification regarding those discrepancies.
- As from 1 January 2024, a QR code is required to be included in the body of sales tax records that are issued either via ERP programs or through the IAPR's "timologio" platform. This also applies to all issued documents listed in article 2(3)(d) of Decision A.1138/2020 (ordering forms for online sales, receipts of payments via point-of-sale (POS) systems, etc.).
- In case of technical connection problems with the IAPR system (e.g., loss of connection), the relevant data must be transmitted no later than one day from the transmission deadline.
- In the case of retail transactions, liable entities using a licensed e-invoicing provider are required to have a network provider's subscriber identity unit, be it a SIM card or other equivalent means of coverage through similar services. Certain relevant details should be included in the declaration that must be filed with the tax authorities regarding the collaboration with the licensed e-invoicing provider.
- The decision provides new deadlines for data transmission, as follows:
 - ✓ For data relating to 2022:
 - By 31 December 2023 for invoiced expenses, self-invoicing revenue, and payroll expense data.
 - By 31 January 2024 for any discrepancies and omissions related to the issuer's transmission process (i.e., data should be transmitted by the recipient).
 - By 31 January 2024 for revenue and expense adjusting entries, either in detailed or summary form.
 - ✓ For data relating to 2023:
 - By 28 February 2024 for invoiced revenue, self-invoicing expenses, and proof of expenditure records.
 - By 31 March 2024 for invoiced expenses, self-invoicing revenue, and payroll expense data.
 - By 30 April 2024 for any discrepancies and omissions related to the issuer's transmission process (i.e., data should be transmitted by the recipient).
 - By the deadline to file the corporate income tax return for revenue and expense adjusting entries, either in detailed or summary form.
 - ✓ For data relating to 2024:
 - The transmission of tax documents with a null value is not mandatory.
 - In any case, the net value of a tax document should be accurately transmitted.
 - Regarding any transaction data subject to VAT, a general requirement is introduced whereby all revenue data declared in an entity's VAT return should not be less than the data transmitted to the myDATA platform. Accordingly, expenses declared in an entity's

VAT return should not exceed the amount of expenses transmitted to the myDATA platform.

- The transmission of data regarding other taxes and charges (withholding tax, other taxes, stamp duty, etc.) is not mandatory.
 - As from 1 January 2024, invoice data issued through ERP platforms should be transmitted on a real-time basis (i.e., at the time of issuance).
- ✓ For data as from 1 January 2025: All relevant data stipulated in article 15A of the Greek Tax Procedures Code (GTPC, L. 4987/2022) should be transmitted to the myDATA platform without any deviations.

Ministry of Finance Law 5073/2023

The Ministry of Finance’s Law 5073/2023 on measures to combat tax evasion provides the following electronic data transmission guidance:

- Amending the previous relevant provisions, the law requires the electronic transmission to the myDATA platform of an entity’s data related to: (i) issued tax documents (irrespective of the issuance method), (ii) accounting books and files, (iii) relevant FHMs and tax records, and (iv) files and data created by these FHMs.
- The value of an entity’s taxable transactions/data and revenue considered by the tax administration for the purpose of determining the entity’s VAT and income tax position should not be less than those derived from the tax documents transmitted to the myDATA platform.
- Any tax and expense deduction for the determination of income should not be taken into account, unless the data based on which the deduction is claimed has been electronically transmitted to the myDATA platform.
- Exceptions to the adoption and application of the provisions are expected to be published in a ministerial decision that will further stipulate the acceptable limits of discrepancies and differences concerning the value of taxable transactions and revenue taken into account by the tax administration. In any case, these deviations cannot exceed 30% of the value of tax documents electronically transmitted to the myDATA platform.

In addition, Law 5073/2023 provides for the following penalties in case of non-compliance with the myDATA platform submission requirement:

	Type of data transmissions infringements (related to the issuer of tax documents)	Penalties
1	Failure to transmit: <ul style="list-style-type: none"> • Summaries of invoiced revenue • Self-invoicing expenses • Proof of expenditure records • Tax documents issued under special tax provisions 	10% of the net value of each non-transmitted document, not to exceed EUR 250 per day
2	Failure to transmit: <ul style="list-style-type: none"> • Payroll records, depreciation, and relevant revenue and expense adjusting entries that determine an entity’s accounting and tax results • Characterization of revenue data, from the issuer’s viewpoint or the recipient of the self-invoice, resulting in the characterization not being included in the relevant annual income tax return 	EUR 250 or EUR 500 per fiscal year (FY) for each infringement, depending on the entity’s accounting system (either single-entry or double-entry, respectively)
3	The issuer of a tax document transmits tax document data following a recipient’s initial data	5% of the net value of each non-transmitted tax document data

	transmission due to failure or discrepancy, provided that the initially transmitted value is less than the actual value	
4	Failure to transmit delivery notes' data	EUR 100 per infringement, not to exceed EUR 500 per day and EUR 20,000 per FY
5	Failure to transmit other tax documents related to sales tax receipts, returns, or sale orders	EUR 100 per infringement but no penalty is imposed if the tax document that correlates to the sales tax receipt has been issued before any tax audit

Further, the tax law provides that:

- ✓ In case of late transmission in scenarios 1, 2, and 4 discussed above, a penalty equal to 50% of the respective non-compliance penalty will be imposed.
- ✓ In case the same violation occurs within five years of the tax authorities' notification of the imposition of a penalty, the penalties discussed above will be doubled; for each new identical violation within the five-year period, they will be quadrupled, subject to the limits per FY discussed in scenarios 1, 2, and 4.

Decisions to be issued will determine as from when the aforementioned penalties will apply and other relative details.

Finally, the tax law provides guidance regarding e-invoicing. Specifically, it states that the existing tax incentives for entities that opt to implement electronic invoicing exclusively through licensed e-invoicing service providers, as stipulated in paragraphs 2 and 3 of article 71ΣΤ of Law 4172/2013, can be provided until FY 2024 (the statute of limitations period during which the tax authorities may conduct a tax audit and assess tax will be reduced; twice the amount of expenses incurred to acquire the initial technical equipment and software required for e-invoicing will be depreciable in full, for tax purposes, in the fiscal year incurred; etc.). For FY 2023 and 2024, adoption of electronic invoicing and all the necessary actions related to the implementation of the e-invoicing process through licensed suppliers should be completed no later than 31 December 2023 and 31 December 2024, respectively.

Comments

In light of the above, entities should waste no time in taking all the appropriate actions to be compliant with the IAPR's myDATA platform data transmission requirement so as to mitigate the risk of penalties from the Greek tax authorities. In this respect, entities would be wise to reconcile their VAT returns subject to the submission with their prepopulated VAT returns to timely detect any discrepancies and omissions and take the appropriate remedial measures before their final submission to the tax administration.

Deloitte Greece has developed an innovative, tech-based tool called the myDRec tool, which facilitates such reconciliations (not simply between data transmitted to the myDATA platform and data posted in the statutory books, as many ERP systems do, but between data transmitted to the myDATA platform and the tax returns filed or to be filed). Using this tool and professional judgment, one can be in a position to identify any discrepancies down to the level of a single tax document or transmission.



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