HELLENIC REPUBLIC

ΑΑΔΕ
Independent Authority
for Public Revenue (IAPR)

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TO: List of Recipients

Subject: "Amendment of Electronic Invoicing Provider Services and control procedures for the provision of Electronic Invoicing Provider Services".

DECISION
THE GOVERNOR OF THE INDEPENDENT AUTHORITY FOR PUBLIC REVENUE

Considering:
1. The provisions of :

a) Articles 8, 12, 14 and in particular par. 7 thereof as added by article 239 of Law 5222/2025 (Α'134) and 15 of Law 4308/2014 "Greek Accounting Standards, related regulations and other provisions" (Α'251) and par. 11 of article 71F of Law 4172/2013 (Α' ΄167),
b) Articles 16 and 17 of Law 5104/2024 "Fiscal Procedure Code and other provisions" (hereinafter K.F.D.) (Α' ΄58),
c) Chapter A of Part One of Law 4389/2016 "Urgent provisions for the implementation of the agreement on fiscal targets and structural reforms and

other provisions" (Government Gazette A'94) and in particular Article 7, paragraph 1, Article 14 and Article 41 thereof.

2. The decision of the Deputy Minister of Finance and the Governor of the Independent Authority for Public Revenue (IAPR) A.1138/2020 "Determination of the scope of application, the time and the procedure for the electronic transmission of data to the Independent Authority for Public Revenue, as well as any other matter necessary for the implementation of the provisions of article 15A of Law 4174/2013 (K.F.D.)" (B' 2470).

3. The decision of the Governor of the Independent Authority for Public Revenue (IAPR) A.1155/2023 "Determination of the extent of application, time, manner and procedure of interconnection of the Payment Instruments for the electronic transfer of funds at the point of sale (EFT/POS), used by the entities of article 1 of Law 4308/2014 (A΄251) with their Cashier Systems, the Payment Service Providers and the IAPR, as well as any other specific issue for the implementation of the provisions of article 15B of Law 4987/2022 (K.F.D.)". Implementation of the principle "collection by card - mandatory issuance of a document from the Cashier System" (B' 5992 and B' 6514).

4. The decision of the Deputy Minister of Finance A.1035/2020 "Obligations of Electronic Invoicing Provider Services and control procedures for the provision of Electronic Invoicing Provider Services." (B' 551).

5. The decision of the Governor of the Independent Authority for Public Revenue A.1258/2020 "Determination of the procedure and method of submission of declarations of the exclusive use of electronic invoicing through a Provider and the acceptance of electronic invoicing through a Provider, as well as any other specific issue including the monitoring of the implementation of the said obligations for the implementation of article 71 F' of Law 4172/2013, as in force" (B' 5243). The decision of the Deputy Minister of Finance A.1035/2020 "Obligations of Electronic Invoicing Provider Services and control procedures for the provision of Electronic Invoicing Provider Services " (B' 551).

6. The Δ.ΟΡΓ. Α 1125859 ΕΞ 2020/23.10.2020 decision of the Governor of the Independent Authority for Public Revenue "Organization of the Independent Authority for Public Revenue (AADE)" (B' 4738).

7. The no. 1/20.1.2016 Act of the Council of Ministers "Selection and appointment of the Secretary General of the General Secretariat of Public Revenue of the Ministry of Finance" (Y.O.D.D. 18), in conjunction with the provisions of the first paragraph of par. 10 of article 41 of Law 4389/2016, the no. 39/3/30.11.2017 (Y.O.D.D. 689) decision of the Board of Directors of the IAPR, the decision of the Minister of Finance 5294ΕΞ2020/17.01.2020 (Y.O.D.D. 27) as well as the no. 7608/17.1.2025 decision of the Minister of National Economy and Finance on "Renewal of the term of office of the Governor of the Independent Authority for Public Revenue" (Y.O.D.D. 11).

8. The need to define the conditions and the procedure for granting and revoking the eligibility license of software for the electronic invoicing, available in the Greek territory by the Providers of relevant services, as well as the specifications that each software must meet.

9. The fact that the provisions of this decision do not cause any expenditure at the expense of the Budget of the Independent Authority for Public Revenue.

10. The fact that with the provisions of this Decision, the administrative procedure with the official title ["Obligations of Electronic Invoicing Provider Services and Control Procedures for the Provision of Electronic Invoicing Provider Services" (B' 551)] and Unique Registration Number (M.A.K.) in the EMDD "Mitos" "446113" is abolished.

WE DECIDE

The determination of the obligations of the Electronic Invoicing Providers, as well as the procedures for checking the invoices and retail sales documents issued using the services of the Electronic Invoicing Providers.

Article 1
Electronic Invoicing Provider

1. Electronic invoicing provider means the entity which, at the behest of another entity (obliged entity), authenticates and transmits on its behalf, sales documents issued using its services. These sales documents are delivered to the obliged entity and transmitted directly to their recipients by the Provider. The above mentioned, regarding the authentication and transmission of documents by the Provider, also apply to the sales documents issued by the Provider in the context of its business activity. The terms, "Provider of electronic issuance of sales documents", "Electronic Issuance Service Provider" and "Electronic Invoicing Provider" are considered as terms with identical content and are hereby summarized by the term "Provider".

2. In case the obliged entity provides the above services on its behalf and exclusively for wholesale (B2B) transactions, serving its main economic activity, it is called "Self-Provider" and bears part of the obligations of the Provider. In order for an entity to be eligible to apply for a license to qualify as a Self-Provider, it must have a permanent establishment in Greece and its gross revenue cycle (E3 – code 047) during the last year for which the time of submission of the Income Fiscal Declaration has elapsed, must amount to at least fifty million (50,000,000) euros.

Article 2
Establishment of an Eligibility Committee for Providers or self-Providers

1 The Provider or the Self-Provider is required to have an "eligibility license" for the electronic invoicing software they have. For this purpose, a permanent five-member Eligibility Control Committee is established at the Independent Authority for Public Revenue (IAPR) for the certification of the software regarding the Electronic Invoicing, hereinafter referred to as the "Committee".

2 The Committee consists of: a) three (3) employees of the Independent Authority for Public Revenue, b) one (1) representative of the commercial and industrial community and c) one (1) representative of the Association of Information Technology & Communications Enterprises of Greece (S.E.P.E.), who are nominated by the relevant Associations or Chambers.

3 By decision of the Governor of the IAPR, the President and the members of the Committee are appointed.

4 The Committee is responsible for both the approval of the software for the electronic invoicing of the Provider (granting of an eligibility license) or of the Self-Provider after carrying out the necessary checks for compliance with the specified conditions, specifications and supporting documents, as well as the revocation of the eligibility license, in accordance with the provisions of articles 3, 4 and 10 and 12 respectively. The Commission may assign part of the relevant controls to an accredited or certified laboratory or body, which prepares and delivers to the Commission a detailed

assessment report. The cost of the checks is covered by the company that applies for or has the eligibility license.

5 The granting of the eligibility license of each software for the electronic invoicing to the Provider and to the Self-Provider is carried out before it is made available for use. The approved software receives a unique license number for the eligibility of "Electronic Invoicing Provider Services", hereinafter referred to as "E.I.P.S.".

6 In the event that the Committee considers that there are grounds for revoking the "E.I.P.S." eligibility license, in accordance with the provisions of article 12, it shall revoke, by its decision, the license and set the date beyond which the use of the specific software is prohibited. The Committee ensures that the competent service of the IAPR is informed, so that the date of approval and the trade name of the licensed software, as well as any decision to revoke the relevant license and the entry into force of a ban on the use of the specific software, are posted on the IAPR website. A relevant message regarding the revocation of the license of the Provider with which they have contracted and the date of prohibition of the use of the software in question is posted on the entity's account in the information system of the Tax Administration (application of e-notifications on the myAADE digital portal) while at the same time an electronic notification for the relevant posting is sent to the entity's e-mail address, as declared on the myAADE digital portal.

7 If the Provider or the Self-Provider successfully completes the checks for the transmission of electronic invoices issued in the context of the execution of public contracts and the invoicing of other expenses of General Government entities, the IAPR shall post on its website a distinct note that the Provider in question may also provide the services in question, provided that the General Secretariat of Information Systems of Public Administration of the Ministry of Digital Governance is informed accordingly.

8 The Committee may, within the period of validity of the eligibility license and in cooperation with the competent services of the Independent Authority for Public Revenue (IAPR) or external bodies, carry out regular or extraordinary checks on the compliance of the operation of the software with the approved specifications.

9 The Committee may invite the Provider or the Self-Provider to be heard for explanations if it finds extensive frequency or significant volume of transmission of sales documents with loss of interconnection.

Article 3
Conditions for the granting of an "eligibility license" of the software to the Electronic Invoicing Provider or to the Electronic Invoicing Self-Provider.

1. An "E.I.P.S." eligibility license can be obtained by any legal person or legal entity that has its registered office or operates through a permanent establishment in Greece, in accordance with article 6 of Law 4172/2013.

2. The Provider or the Self-Provider is obliged:

   a) To have the appropriate technical staff for the network of customers they serve.

   b) To have a recorded and documented security policy, regarding the retention of digital data either at the level of a group of companies or at the level of an entity. The security policy for the retention of document data is documented by an ISO-27001 Security Certificate or any other Security Certificate deemed by the Commission to meet corresponding specifications in terms of ensuring the confidentiality, integrity and availability of digital data during their retention and transmission.

   c) To have financial solvency, throughout the duration of support for the software for which they have received an eligibility license.

   d) To keep within the European Union the data relating to the issued sales documents.

Article 4
Procedure for granting an "eligibility license" of the Electronic Invoicing software

1. For the granting of an eligibility license "E.I.P.S.", the interested entity submits a relevant request to the Committee, submitting the necessary supporting documents and accompanying documents, as listed below and specified where required in Annexes A and C.

2. The entity applying for an eligibility license "E.I.P.S." shall submit to the Committee:

   a) A complete record of the process of issuing the sales documents as well as the technical methodology by which the secure authentication (certification of origin, integrity of content) of the sale documents.

   b) A full description of how the interfaces of the software used to communicate the entity or physical issuance points with the Provider or the Proprietor respectively will be implemented (operational documentation).

   c) Sample sales documents (in the case of the Self-Provider, a sample of the total is not required, but a sample of the types of sales documents included in its licensing application).

   d) A full description of the procedure for transmitting the required data of each issued sales document to the IAPR, using the "myDATA" interface, as mentioned in Annex B.

   e) A binding draft model contract, which it concludes with the contracting entities for the use of the licensed software (not provided for in the case of the self-provider).

   f) Mapping of the process of interconnection of the cashier systems to EFT/POS, in accordance with the provisions of the decision of the Governor of IAPR A.1155/2023, provided that the software supports retail transactions.

3. The Committee collects the evaluation data of the proposal and checks the submitted supporting documents and/or the evaluation report of the laboratory/body referred to in par. 4 of article 2 and decides on the granting or not of the eligibility license "E.I.P.S". The Committee, if there is no pending issue in the submitted file due to the fault of the candidate Provider or Self-Provider, completes the granting process within

a reasonable time.

The Provider is obliged to submit a request for extension of licensing in the case of software that has already been approved and is upgraded to support the interconnection of Cashier Systems and Means of Payment (EFT/POS) in accordance with the provisions of Annex C. Given that these devices or software can operate autonomously or be integrated into a device (All in one – Cash Register / POS), Each mode of operation requires explicit inclusion in the licensing license. In case of licensing only one way (autonomy or integration into a device), licensing of the other way requires a new request.

4. For any modification or upgrade of the "E.I.P.S" software, which has received an eligibility license, the Provider or the Self-Provider submits a relevant request with a description of the proposed changes to the Committee. The Commission then decides on the request.

5. The "EIPS" eligibility license is valid for five (5) years and may be renewed without limitation as to the number of renewals by decision of the Committee, after examination of the supporting documents in accordance with Annex A2, submitted at the request of the Provider or the Self-Provider at the end of each five-year period. The Provider may at any time request to the Committee for the termination of the validity of the "EIPS" eligibility license it has. The first and second paragraphs shall also apply to eligibility licences granted under the A.1035/2020 decision of the Deputy Minister of Finance.

6. In the event of an update of specifications by the IAPR, the Provider and the Self-Provider are obliged to comply with them within fifteen (15) days from the date each newer version of the digital platform "myDATA" that incorporates these specifications is put into production. In this case, the procedure of par. 4 does not apply.

Article 5
Obligations of Providers

1. The Provider is responsible for identifying the entity with which it contracts. The entity can be identified by the TAXISnet credentials.

2. The Provider or the Self-Provider is responsible for ensuring all the sales documents issued, in terms of the issuance, authentication, integrity, readability and transmission of these data to the myDATA digital platform, through the services provided by it.

3. The Provider or the Self-Provider does not transmit data of the entities resulting from the making of accounting entries in the event that there is no obligation to issue a sales document.

4. The Provider does not transmit data of entities that transact as public suppliers in the context of public contracts and correspond to sales documents issued during the execution of public contracts that fall within the scope of Law 3978/2011 (A' 137), in

which the conclusion and execution of the contract have been classified as confidential or must be accompanied by special security measures in accordance with the applicable legislation, regulatory or administrative provisions. In particular, in accordance with the provisions of par. 3, of article 148 of Law 4601/2019, these public expenditures do not fall within the scope of electronic invoicing in the context of public procurement. In the above case, sales documents are also included, e.g. credit and supplementary invoices, the initially issued and related invoices of which have been issued in the context of public contracts without the use of Provider services.

5. The Provider is obliged to provide direct access to all data relating to each entity with which it contracts, both to the entity itself and to the IAPR, within the period of obligation to keep them as defined in paragraph 10. To this end, the Provider shall provide the IAPR with an appropriate interface for obtaining document data of the entities with which it contracts. The interface allows the immediate extraction of all the elements of each sales document, based on the format and search criteria. In addition, the interface allows for the drawing a list of all the sales documents issued by an entity in a specific calendar period within the time of the obligation to keep them as defined in par. 10. A corresponding interface and accesses are also provided by the Self-Provider.

6. At the request of the IAPR, the Provider shall deliver to the IAPR within fifteen (15) working days, all the data of the sales documents of the entities contracted with it, for a specific calendar range, within the time of the obligation to keep them in accordance with par. 10. The Self-Provider has a similar obligation.

7. In the event of termination of the provision of electronic invoicing services by the Provider to the contracted entity due to the termination or completion of the cooperation between the two contracting parties or due to acquisition, merger, transformation or any other change in the legal status of the Provider, the Provider is obliged to deliver to the entity all the sales documents for which it is obliged to keep in accordance with par. 10, on an electronic means with a timestamp and digitally signed. The sales documents delivered also include a) a digital summary that has been created based on all the data, signed using a valid digital certificate of the Provider and b) the public key of the digital certificate of the Provider.

   In cases of acquisition, merger, transformation or any other change in the legal status of the Provider, and as long as the licensed software continues to be available in the Greek market and provided that its functional and technical specifications do not change, its re-licensing is not required. Furthermore, under the condition that the Provider operates as a universal or special successor to an acquired, merged or transformed other Provider, the re-declaration of the contracting entities is not required and the relevant actions are carried out by the IAPR itself.

   In the event that the licensed software ceases to be available in the Greek market or in any other case of imminent termination of the cooperation of the contracting parties at the initiative of the Provider, the Provider is obliged to inform the contracting entity in writing, at least two (2) months prior to the termination of the provision of services, in order for the contracted entity to replace the said software with other licensed software or other legal way as the case may be. issuance of its sales documents.

8. As an alternative to the first subparagraph of par. 7, if the obliged entity agrees, the Provider with whom the cooperation was terminated, shall hand over all its data, for which it is obliged to keep, to the new Provider. Accordingly, the Self-Provider may hand over all the data to the new Provider, if the independent support of the entity is interrupted.

9. The Provider or the Self-Provider shall transmit data of the issued accounting data to the IAPR, in accordance with the provisions of Article 16 of the KFD. The data transmitted are described in Annex B hereof.

10. The Provider or the Self-Provider has an obligation to safeguard the data of the sales documents of the entity with which it contracts and the corresponding authentication and documentation data, for as long as it is provided that these are to be preserved by the entity in question, in accordance with article 7 of Law 4308/2014 and article 13 of Law 5104/2024. This obligation does not exempt the obliged entity from the independent obligation to keep its accounting records.

11. The Provider or the Self-Provider ensures that the time of service provided to any entity-user of "E.I.P.S." amounts to at least 99% of the time provided by the telecommunications network per calendar quarter. The Self-Provider has a similar obligation.

12. The Provider or the Self-Provider provides an online tool to establish/verify the authenticity of the sales documents issued by the entities using the licensed software.

13. In the event of a permanent shutdown or revocation of the "E.I.P.S." eligibility license, the Provider or the Self-Provider shall deliver to the IAPR all the data of the sales documents of the contracted entities for which it is obliged to keep in accordance with par. 10. Alternatively, the procedures of par. 8.

14. The Provider maintains the confidentiality of the data and information obtained, in the context of its contractual relationship with the entities it contracts and does not disclose data or information thereof to third parties nor does it use them for personal benefit or for the benefit of third parties. The Provider has the obligation to record in the contract concluded with an obliged entity that carries out retail transactions, the details of another contract (number, date) that is mandatorily concluded in accordance with par. 2 of article 7 between an internet provider (ISP Provider) and the obliged entity in order to have an alternative way of connecting to the internet.

15. The Provider must, before providing its services to a contracting entity and drawing up a relevant contract, examine whether there is a reliable internet connection in the area where the obligated entity is located.

16. The Provider has the obligation to continuously and digitally inform the entity about the sales documents it has transmitted on its behalf either in real time or with loss of

connection.

17. The Provider or the Self-Provider has the obligation to display the sales documents it transmits separately, both in the event of loss of interconnection between the obliged entity – the Provider or the physical points of issuance and the Transmission Failure_1, as well as

in the event of loss of interconnection between a Provider or Self-Provider – IAPR (Transmission Failure_2).

18. The Provider is obliged to post on its website monthly aggregated statistics on cases of loss of connection with the obliged entities. The Self-Provider has a similar obligation.

Article 6
Content and time of submission of data issuance declarations through a Provider or Self-Provider

1. The Provider is obliged to submit a "Declaration of Commencement of Electronic Invoicing" in order to declare the commencement of the provision of services to the respective counterparty entity, which is obliged to issue the sales documents, through the myAADE digital portal, no later than ten (10) days from the date of entry into force of the contract with it. The Entity-Issuer is informed through the relevant posting of the declaration on its account in the information system of the Tax Administration (application of e-notifications on the myAADE digital portal) and an electronic notification for the relevant posting by means of a message to the e-mail address, which has been declared on the myAADE digital portal and may accept or reject the Provider's declaration within ten (10) days from the date of its submission. If the deadline elapses without action, its acceptance is presumed. Accordingly, the Provider is informed of the acceptance or rejection of its declaration by the contracting entity. In the event that the Provider does not submit within the above period of ten (10) days the "Declaration of Commencement of Electronic Invoicing", the contracting Entity-Issuer bears the obligation to submit the declaration, within a period of ten (10) days, from the expiry of the submission deadline by the Provider.

2. The "Declaration of Commencement of Electronic Invoicing", which reflects the relationship between the Provider and the Entity-Issuer, includes at least the following information:
   a) Vat Number of the Entity-Issuer.
   b) Name of Entity-Issuer.
   c) Provider's VAT number.
   d) Name of the Provider.
   e) EIPS software.
   f) EIPS Software Eligibility License Number.
   g) Date of the Provider and Entity-Issuer contract.
   h) Date of entry into force of electronic invoicing .
   i) Selection of transactions for electronic invoicing :
      i) Wholesale transactions.
      ii) Retail transactions.
      iii) Transactions for the execution of public contracts and invoicing of other expenses of General Government entities.

j) Contract details (date, number, internet provider of an alternative interconnection in case of its loss, (if retail transactions are supported).
k) Date of submission of the Declaration (automatically assigned).
Upon successful submission of the declaration, a unique number is assigned.

3. Prior to the commencement of the use of the Electronic Invoicing Provider Services, the Issuer Entity submits and the Provider accepts, a special authorization in the "Authorizations" section of Taxisnet.

4. The Self-Provider has a similar obligation within the same deadline for the submission of a "Declaration of Commencement of Electronic Invoicing". In the case of the Self-Provider, in the "Declaration of Commencement of the Electronic Invoicing", in which the indication "Self-Provider" is selected, the provisions of par. 2 except for par. c), d), g) and sub. ii) par. i).

5. In any case of termination of the contractual relationship between the Provider and the Entity-Issuer, there is an obligation to submit a "Statement of Revocation of Electronic Invoicing" by the Issuer Entity or the Provider, as the case may be, which is submitted by the tenth (10th) day of the following the month of termination of the contractual relationship as it results from the date of the last transmission of the issued sales document through the use of the services of the specific Provider.

   The "Declaration of Revocation of Electronic Issuance of Data" shall include at least the following information:
   a. Vat Number of Entity-Issuer.
   b. Name or Name of Entity-Issuer.
   c. Provider's VAT number.
   d. Name of Provider.
   e. Initial Declaration Number.
   f. Date of interruption of the provision of services.
   g. Date of Initial Declaration.
   h. Date of Declaration of Revocation (automatically assigned).
   Upon successful submission of the revocation statement, a unique number is assigned.

6. The Self-Provider has a similar obligation within the same deadline for the submission of a "Declaration of Revocation of Electronic Invoicing", in the event that it ceases to provide the electronic invoicing. In this declaration, the indication "Self-Provider" is selected and includes the provisions of paragraph 5) except for par. c) and d).

Article 7
Electronic Invoicing through a provider –specifications of approved software "E.I.P.S."

1. The sales documents of the obligated entities may be issued using the services of a Provider or a Self-Provider through an approved software "E.I.P.S.". All invoices or retail sales documents, issued and authenticated using the services of a provider, are considered electronic invoices, based on the provisions of articles 14 and 15 of Law 4308/2014. In particular, in the case of a Self-Provider, only wholesale sales documents are issued.

2. In all cases, the issuance of a sales document by the entity through a Provider or Self-Provider requires direct communication (online – real time) between the entity or its physical issuance points and the Provider or the Self-Provider respectively, at the time of issuance of the document, which is defined in articles 11 and 13 of Law 4308/2014. Cases of loss of interconnection are distinguished into loss of interconnection between the Provider and the contracted obliged entity or natural points of issue and the Self-Provider, and the loss of interconnection between the Provider or the Self-Provider and the IAPR. The first case of loss is indicated in the sales documents issued and in the relevant data transmitted to the myDATA digital platform, with a distinct indication "Loss of Entity - Provider Interconnection - Transmission Failure_1" and the second case of loss is marked with "Loss of Provider Interconnection - IAPR - Transmission Failure_2". In the case of issuing retail sales documents, the obliged entity has the obligation to have an alternative way of connecting to the internet either based on mobile telephony services (network provider subscriber identity module – SIM card – Subscriber Identity/identification Module) or in another equivalent way of coverage through similar network provision services, which it uses for its successful interconnection with the Provider. The alternative equivalent method must be indicated in the contract between the Provider and the obliged entity in accordance with the provisions of par. 14 of article 5. Especially:
    a) In the event of loss of interconnection of the obliged entity or the physical issuing points with the Provider or the Self-Provider (Transmission Failure_1) respectively, due to the interruption of the internet connection, for both retail and wholesale transactions (exclusively wholesale in the case of the Self-Provider), the obliged entity or the physical point of issue continues to issue the relevant sales documents through its cashier system without interrupting the transaction and transmits to the Provider or the Self-Provider respectively, the sales documents within one (1) day from the date of issuance of each document, with the aim of their subsequent transmission through a Provider or Self-Provider to the myDATA digital platform and their recipients. The indication "Loss of Entity - Provider Interconnection - Transmission Failure_1" is included in the overview content of the sales document through a two-dimensional barcode (QR code) under the responsibility of the contracting entity.
    b) In the event of loss of interconnection between the Provider or the Self-Provider and the IAPR (Transmission Failure_2) due to the interruption of the internet connection, the obliged entity or the physical issuing point continues to issue the wholesale and retail sales documents (exclusively wholesale in the case of the Self-Provider) using the software of the provider or the Self-Provider, without interrupting the transaction and transmits to the Provider or the Self-Provider respectively, the sales documents in real time, with the aim of their subsequent transmission to the myDATA digital platform and their Recipients within one (1) day from the date of issuance of each document. The indication "Loss of Provider Interconnection - AADE - Transmission Failure_2" is included in the content of the sales document overview through a two-dimensional barcode (QR code) under the responsibility of the Provider.
    c) In the event of loss of interconnection of the obliged entity or its physical issuance points with the Provider or the Self-Provider (Transmission Failure_1) respectively due to the interruption of the electricity distribution system at the

facility of the obliged entity, or at the physical point of issuance, the entity issues the retail and wholesale sales documents in handwritten form and transmits the documents in the ways specified in the A.1138/2020 joint decision of the Deputy Minister of Finance and of the Governor of IAPR.

3. In the case of issuance of retail sales documents through a Provider instead of the use of FEM, in accordance with the provisions of par. 10 of article 12 of Law 4308/2014 (A΄251), there is an obligation both to mark the data of the sales documents associated with the issued retail sales documents, and to ensure the uniqueness and authenticity of their marking with an additional mandatory indication of the time of their issuance.

4. The issued sales document is made available to the recipient in electronic form using the infrastructure of the Provider or the Self-Provider. In particular, during the retail sale of goods or the provision of services, the issued retail sales documents are either sent electronically to private consumers, provided that they can show them in the event of a tax audit, or are printed and delivered to them with each delivery of goods or completion of the provision of services.

5. Each sales document, issued using the services of a Provider or Self-Provider, must include, in addition to the fields defined in article 9 of Law 4308/2014, the name, the website of the Provider or the Self-Provider, the authentication string, the Unique Registration Number (MARK), the date and time of issue, as well as the identification of the sales document. The Provider or the Self-Provider authenticates the sales document using the SHA-1 algorithm. Furthermore, for each sales document issued, the fiscal summary of the electronic data is sent to the IAPR with a specific format and sending procedure, which are posted on the IAPR website. The above are described in Annex B.

6. Sales documents issued using the services of a Provider or Self-Provider must carry a two-dimensional QR code (URL type QR code), which is based on the coded text returned by the myDATA digital platform upon successful transmission of the document and must also include the received MARK. The Provider or the Self-Provider confirms the content of the document through the two-dimensional QR code, which is used by the recipient or the competent employee of the IAPR to review the entire sales document on the website of the Provider or the Self-Provider. The technical details of the two-dimensional QR code and the content of the overview are posted on the IAPR website. In the case of printing sales documents issued using the services of a Provider or a Self-Provider, it is mandatory, in addition to the fields defined in article 9 of Law 4308/2014, to include the time of issue, the MARK, the two-dimensional QR code, the sales document ID, the sales document Authentication string, the EIPS software eligibility license number, as well as the website of the Provider or the Self-Provider.
   In case of loss of interface:
   a) of the obliged entity and the Provider or physical points of issuance and the Self-Provider, the sales documents do not indicate the data of Annex B. Instead, they are marked "Loss of Entity-Provider Interconnection, Transmission Failure_1", under the responsibility of the obliged entity, which issues the said sales documents with a two-dimensional barcode (QR code).

b) Provider or Self-Provider and IAPR, the sales documents indicate the data of Annex B without indicating the MARK and the Authentication String. In addition, the indication "Loss of Provider–IAPR Interconnection, Transmission Failure_2" is indicated under the responsibility of the Provider or the Self-Provider, who transmits these sales documents to the myDATA digital platform.
c) After the completion of the transmission process, the sales documents are updated and include the data of Annex B, as assigned by the IAPR.

7. The electronic sales document is sent to the recipient by the issuer's Provider or the Self-Provider, directly to the recipient, provided that the recipient does not use the services of an electronic invoicing provider, with the recipient defining the method of receiving the document, while otherwise, the electronic sales document is sent through the recipient's Provider. The depiction of the sales document sent by the Provider may differ from the depiction of the sales document kept by the Issuer entity for its own purposes. Exceptionally, in the case of transactions carried out in the context of public contracts and invoicing of other expenses of General Government entities, the electronic sales document is sent to the recipient through the Interoperability Center of the General Secretariat for Information Systems and Digital Governance (GSIS), which acts as a node for routing their data to the information systems of the competent bodies. In the event that the these transactions, the Entity deems it necessary to correct fields of the invoice, by retransmitting them to it, which, however, do not include information that belongs to the mandatory transmitted data as defined in the joint decision of the Deputy Minister of Finance and the Governor of IAPR A.1138/2020, it is not required to re-transmit the data of these sales documents to the myDATA digital platform.

8. With regard to entities, which, in accordance with the provisions of the joint decision of the Deputy Minister of Finance and the Governor of the Independent Authority for Public Revenue, A.1138/2020, may transmit the data of the income sales documents within two days from the date of their issuance and if they make use of this possibility, the Provider or the Self-Provider transmits the relevant data on its own responsibility, within the above deadline, with the indication "Transmission_T+2".

Article 8
More specific obligations of the Provider for the interconnection of the Cashier Systems of with the means of payment (EFT/POS) in accordance with the decision of the Governor of the IAPR A.1155/2023.

1. The Provider has the obligation to serve the Cashier Systems that use its services for the issuance of revenue sales documents in accordance with articles 8, 10 and 12 of Law 4308/2014 (invoices, retail sales receipts) and other sales documents corresponding to collection receipts, collection receipts on behalf of third parties and return receipts for transactions carried out using Payment Instruments (EFT/POS), for both simultaneous and deferred transactions, in accordance with the Basic Interconnection Rule of the A.1155/2023 decision of the Governor of IAPR.

2. The Provider has the obligation to create the Provider's Signature with a request executed by the Payment System of the Payment Service User after receiving all the

data of the sales document under issue.

3. The Provider has the obligation to save and have available the content of the Provider's Signature.

4. The Provider has the obligation to carry out encryption and check of the Provider's Signature.

5. The Provider has the obligation to transmit the Provider's Signature to the user's Payment System separately for each signature creation request.

6. The Provider has the obligation to record and allow the duration of the Provider's Payment Signature for up to sixty (60) hours for the transaction payment requests of the payment service users and up to two (2) hours for transaction payment requests of payment service users operating in restaurants.

7. The Provider has the obligation to accept myDATA Sales Document Types with the Provider's Signature and the Unique Payment Identity.

8. The interconnection of the Provider with the EIPS Cashier Systems and the means of Payment (EFT/POS) and the IAPR for the transmission of the specified data is carried out in real time.

9. The Provider has the obligation to record the algebraic sum of the transactions selected to be carried out using payment methods (EFT/POS) by Payment Service Users regardless of their number and not to allow this to exceed the total amount of sales documents related to these transactions.

10. The Provider has the obligation to record the sales documents under issuance that the payment service user did not transmit, and to transmit their data to the myDATA digital platform in the event that the Provider's Signatures were not associated by the EIPS Cashier System with corresponding sales documents and Unique Payment Identities, within the time limit set on a case-by-case basis in accordance with the decision of the Governor of IAPR A.1155/2023. The sales documents to be issued in this case for their transmission to the myDATA digital platform are marked "Under Publication".

11. The Provider has the obligation to comply with the Basic Interconnection Rule of the decision of the Governor of the IAPR A.1155/2023, as well as the other obligations arising from the provisions therein and corresponding to its field of responsibility.

Article 9
Content of Sales Document Type 8.6 RESTAURANT ORDER FORM

1. Sales Document Type 8.6 Restaurant Order Form contains "open tables" management data during the execution of each order by entities operating in the Restaurant sector

and using the services of an Electronic Invoicing Provider. This sales document type must contain the following fields:

a) Issuer's VAT number
b) Publisher's Name/Name
c) Issuer's Establishment Address
d) Sales Document Type "8.6 Restaurant Order Form"
e) Sales Document Series and Number
f) Date and time of issue
g) Items
h) Quantities
i) Net Values by VAT Rate
j) VAT Amounts by VAT Rate
k) Table Number
l) The total amount of the transaction.

2. In the case of printing the Restaurant Order Form, the total amount of either the current serving or the previous ones (from transport) is not printed. The Restaurant Order Form must include the word "THIS IS AN INFORMATION ITEM AND DOES NOT CONSTITUTE A LEGAL FISCAL RECEIPT/INVOICE. THE PRESENT SALES DOCUMENT IS ISSUED ONLY FOR INFORMATION PURPOSES AND DOES NOT STAND FOR A VALID TAX RECEIPT/INVOICE».

3. The Restaurant Order Form must contain a two-dimensional barcode (QR code). Scanning the Restaurant Order Form with a QR code scanner leads to a page of the Provider.

4. The fields of par. 1 and 3 must be included in the issuance, printing and scanning of each Restaurant Order Form, subject to paragraph 2.

5. The issuance time is clearly visible in bold font.

6. The Restaurant Order Form is not a legal sales document of value but a special sales document marked by the Provider and associated with sales documents of value, i.e. Retail Sales Receipt or Retail Credit Receipt for retail debit and credit transactions and Invoice or Credit Invoice for wholesale debit and credit transactions.

7. Restaurant Order Forms must be transmitted to the myDATA digital platform and receive a MARK. The correlation of the Restaurant Order Forms with the revenue sales documents concerned is carried out within twenty-four (24) hours from their issuance. Otherwise, the Provider has the obligation to interrupt the process of authentication and transmission of all the data of the obliged entity until the date of completion of the correlation of the open order forms.

8. In case of loss of interconnection, the provisions of article 7 shall apply.

9. The operational analysis and technical documentation of Sales Document Type 8.6 Restaurant Order Form are posted on the website of IAPR (www.aade.gr/mydata).

Article 10
Conditions for revocation of the EIPS eligibility license

The EIPS eligibility license is revoked in the event of:

a) Non-compliance with the conditions for granting the eligibility license.
b) Committing violations of falsification, violation or interference in the operation of the EIPS by application software that reshapes the content of the sales documents through the fault or complicity or knowledge of the Provider or the Self-Provider.
c) Non-compliance with data security rules or confidentiality of data and information obtained in the context of the contractual relationship with the contracting entities.
d) Accumulation of one hundred (100) penalty points in accordance with the Table of Violations of article 11.

Article 11
Violations and penalties

1. In cases of non-compliance with the obligations of the Providers or the Self-Providers that do not result in the immediate revocation of the eligibility license, the relevant violations receive penalty points in accordance with the Table below, which are imposed by decision of the Committee referred to in article 2. The violations committed by each Provider or Self-Provider and the corresponding penalty points imposed on him are recorded by the Committee.

TABLE OF VIOLATIONS - PENALTY POINTS		
ARTICLE OBLIGATION	INFRINGEMENT	PENALTY POINTS
6.1	Non-submission or late submission of a declaration to the IAPR of a contracting entity	Five (5) penalty points for each undeclared entity and one (1) penalty point for each late declaration contracting entity.
5.2	Non-assurance of issuance, authentication, integrity readability and transmission of the issued sales documents to the myDATA digital platform,	Twenty-five (25) penalty points for each finding regardless of the number of sales documents.
7 & 9	Non-compliance with sales document issuance specifications	Twenty-five (25) penalty points for each finding regardless of number of sales documents.

TABLE OF VIOLATIONS - PENALTY POINTS		
ARTICLE OBLIGATION	INFRINGEMENT	PENALTY POINTS
5.5	Failure to provide the IAPR with an appropriate interface for obtaining data of sales documents of the entities with which it contracts. In particular, this infringement results in the imposition of a penalty after the October 31st, 2025	Twenty (20) penalty points for each finding
5.6	Non-delivery to the IAPR at its request and within fifteen (15) working days, of all the data of the sales documents of the entities contracted with it, for a specific period of time.	Ten (10) penalty points for each finding
5.7 & 5.8	Non-delivery to the entity or to the next Provider, following termination of the cooperation between the Provider and the contracted entity, all sales documents in electronic means with time stamping and digitally signed.	Ten (10) penalty points for each finding
5.9	Non-transmission of data of the issued sales documents to the IAPR, in accordance with the provisions of article 16 of the KFD.	Twenty-five (25) penalty points for each finding regardless of the number of sales documents.
5.10	Non-preservation of the data of the sales documents and their corresponding authentication and documentation data, for each entity with which it contracts, in accordance with the provisions in force.	Ten (10) penalty points for each finding
5.13	Failure to ensure that the time of service provided to any entity-user of "E.I.P.S" amounts to at least 99% of the time provided by the telecommunications network for each calendar quarter.	Twenty-five (25) penalty points for each finding
5.14	Failure to provide an online tool for verifying the authenticity of the sales documents issued by the entities using the licensed Software.	Twenty-five (25) penalty points for each finding

TABLE OF VIOLATIONS - PENALTY POINTS		
ARTICLE OBLIGATION	INFRINGEMENT	PENALTY POINTS
8	Non-compliance with the Basic Interconnection Rule of the Decision of the Governor of the Independent Authority for Public Revenue (IAPR) A.1155/2023, resulting in the non-lawful interconnection of the EIPS software with the cashier system, the types of Payment Instruments of electronic transfer Electronic Funds Transfer at the point of sale, EFT/POS, the Payment Service Providers (Acquirers) and the IAPR, in accordance with the provisions of article 17 of the KFD.	Twenty-five (25) penalty points for each finding regardless of the number of sales documents.
5.7	Failure to inform the contracting entity in writing, at least two (2) months prior to the termination, of the intention to cease providing electronic invoicing services.	Inability to relicensing of the Provider for the provision of Electronic Invoicing Services for two (2) years.
	Spreading false defamatory news about the functionality and availability of the myDATA platform.	Twenty-five (25) penalty points for each finding
	Other cases of non-compliance with the provisions hereof.	Five (5) penalty points for each finding

2. When, pursuant to par. 1, seventy-five (75) points are completed, the Committee shall post a warning message in the mailbox of the Provider or the Self-Provider, which states:
   a) Each violation committed, the penalty points, as well as the total penalty points collected by the Provider or the Self-Provider.
   b) Warning of the consequences of the Provider or the Self-Provider, if it collects one hundred (100) penalty points or more, i.e. revocation of the EIPS eligibility license in accordance with par. d) of article 10.

3. Each penalty is automatically deleted after the lapse of five (5) calendar years from the date of its imposition.

Article 12
Procedure and consequences of revocation of the eligibility license of EIPS

1. In case there are indications or suspicions about the fulfillment of the conditions for the revocation of the eligibility license of art. a), b) and c) of article 10 in combination or individually, the Committee of article 2 is convened by its president, in order to examine the existing indications. In the event that it is found that the conditions are met, the decision to revoke the eligibility license is issued.

2. The eligibility license is automatically revoked in par. d) Article 10 by a declaratory Act of the President of the Committee.

3. The revocation of the software eligibility license entails the prohibition of its further use by the entities/users during the revocation deadline set by the decision and the cessation of the possibility of its sale in the Greek territory.

4. The entities/users of software, whose eligibility license is revoked, are obliged to replace it without delay with licensed software or other legal way of issuing their sales documents, no later than the expiration of the date of prohibition of use of the said software as defined by the decision of the Committee.

Article 13
Validity of the decision – Transitional provisions

1. This decision is valid from its publication in the Government Gazette, except for article 6, which enters into force on 1/11/2025.

2. As of the entry into force of this Decision, the decision of the Deputy Minister of Finance A.1035/2020 (B' 551) ceases to be in force. The decision of the Governor of the Independent Authority for Public Revenue (IAPR) A.1258/2020 (B' 5243) ceases to be valid as of 1/11/2025.

3. Eligibility licenses granted on the basis of decision A.1035/2020 of the Deputy Minister of Finance, provided that they are in force at the time of issuance of this decision, continue to be valid. Exceptionally, eligibility licenses that ceased to be valid before the issuance of this or cease to be valid within a period of one (1) month from the entry into force of this Decision, due to the expiration of the five-year period, are automatically extended for a period of two (2) months from the date of termination of their license.

4. The submitted "Declarations of Exclusive Issuance of sales documents through a Provider", in accordance with the A.1258/2020 decision of the Governor of IAPR, as long as they are in force on 31/10/2025, continue to be valid. However, the entities – issuers of the revenue sales documents are obliged to update, if necessary, the transactions for which electronic issuance of sales documents is carried out, by submitting "Declaration of Commencement of Electronic Issuance of Sales Documents" in accordance with article 6.

ANNEX A: ELIGIBILITY LICENSE FILE - SUPPORTING DOCUMENTS TO BE SUBMITTED

A.1. Eligibility License Documents

In order to receive an "E.I.P.S." eligibility license, the interested entity submits the following supporting documents:

a) Articles of Association of the entity applying for the "E.I.P.S." eligibility license
b) ISO-27001 security certificate or other equivalent certificate at the discretion of the Commission regarding the keeping of digital data and sales document authentication.
c) A brief description of the features of the software.
d) Proof of fiscal clearance.
e) Certificate of non-debt of insurance contributions.
f) Certificate of non-filing of bankruptcy application.
g) Certificate of non-bankruptcy.
h) Certificate of non-liquidation.
i) Description of the tools and procedures for checking the integrity of the content and the authenticity of the origin of the issued sales documents and files.

A.2 Supporting documents for the renewal of the eligibility license

For the renewal of the eligibility license "E.I.P.S." the entity-"E.I.P.S." submits the following supporting documents:

a) Articles of Association of the entity "E.I.P.S. at the time of submission of the renewal application"
b) A valid ISO-27001 security certificate or other equivalent certificate at the discretion of the Commission regarding the keeping of digital data and sales document authentication.
c) Proof of fiscal clearance.
d) Certificate of non-debt of insurance contributions.
e) Certificate of non-filing of bankruptcy application.
f) Certificate of non-bankruptcy.
g) Certificate of non-liquidation.

A.3 Submission Method

The above supporting documents are submitted in electronic form by e-mail to the email address ypahes@aade.gr and bear, where required, either a certificate of authentic signature or a digital certificate through the digital portal gov.gr the legal representative of the respective domestic or foreign Provider with a permanent establishment in Greece.

ANNEX B: DATA AND METHOD OF TRANSMISSION TO THE IAPR

B1. Create a Sales Document Authentication String

The sales document authentication string is calculated using the SHA-1 algorithm using as input the sales document fields:

a) **Issuer's VAT number**: The VAT number of the issuer of the sales document without the country prefix (refers to sales documents issued in Greece). In case the issuance is made through a representative, the VAT number received in Greece by the principal is indicated.
b) **DATE OF ISSUE**: The date of issue of the tax document in DD/MM/YYYY format.
c) **Installation Number:** The serial number of the establishment from which the sales document is issued, as declared in the tax register. In the case of the central, it is filled in with a value of 0.
d) **SALES DOCUMENT TYPE**: The sales document code according to the IAPR sales document standardization, as posted on its website: https://www.aade.gr/mydata/tehnikes-prodiagrafes-ekdoseis-mydata
e) **SERIES**: To be filled in if there is the indication "series" in the tax document with the corresponding alphanumeric characters. In case there is no series, it is filled in with a value of 0.
f) **Progressive number:** The serial number of the sales document.
g) **M.AR.K.:** The Unique Sales Document Registration Number. This number is assigned after the use of the relevant "myDATA" interface of IAPR by the Provider's software.
h) **Total Value:** The total value of the sales document, as stated on it.
i) **Total VAT:** The total VAT, as stated on the sales document.
(j) **Recipient's VAT number:** the tax identification number of the recipient of the sales document with the country prefix.

B2. Sales Document ID

The sales document ID is calculated using the SHA-1 algorithm and entering the sales document fields:

a) **Issuer's VAT number**: The VAT number of the issuer of the sales document without the country prefix (refers to sales documents issued in Greece). In case the issuance is made through a representative, the VAT number received in Greece by the principal is indicated.
b) **DATE OF ISSUE:** The date of issue of the sales document in DD/MM/YYYY format.
c) **Installation Number:** The serial number of the establishment from which the sales document is issued, as declared in the tax register. In the case of the central, it is filled in with a value of 0.
d) **SALES DOCUMENT TYPE**: The code of the sales document according to the standardization of IAPR sales documents, as posted on its website: https://www.aade.gr/mydata/tehnikes-prodiagrafes-ekdoseis-mydata
e) **SERIES:** To be filled in if there is the indication "series" in the sales document with the corresponding alphanumeric characters. In case there is no series, it is filled in with a value of 0.
f) **Progressive number**: The serial number of the issuance of the sales document.

B3. Transmission data to IAPR

On the IAPR website https://www.aade.gr/mydata/tehnikes-prodiagrafes-ekdoseis-mydata the following are posted:

a) The format of the summary of the sales document, which contains the data of fiscal interest sent to the IAPR and the format of the classifications for each sales document issued electronically through "E.I.P.S.".

b) Technical descriptions of the "myDATA REST API" interface for the transmission of sales document data to the IAPR.

ANNEX C. Stages of the Licensing Process for Electronic Invoicing Providers –EIPS

1. For the start of the 1st stage of the licensing process, the Providers shall submit to the Commission the following:
   a) Technical methodology for issuing sales documents and data transmission: The supporting document is submitted in the form of a Portable Document Format (PDF). The analysis of the technical methodology also includes the documentation of the interconnection method based on the Basic Interconnection Rule as defined in A.1155/2023.
   b) Compliance Tables in relation to the obligations described in Article 5. The supporting document shall be submitted in the form of a portable document and shall state the manner and the documents documenting the fulfilment of each obligation. In order to assist the candidate Providers, the Committee may send samples of the relevant Tables for completion.
   c) Samples of the following types of sales documents transmitted to the digital platform "myDATA", except in the case of licensing of Self-Providers who send the types of sales documents included in their application for license.
      1. 1.1 - Sales Invoice
      2. 1.1 - Sales Invoice_ Movement of Goods
      3. 1.2 - Sales Invoice / Intra-Community Deliveries
      4. 1.2 - Sales Invoice / Intra-Community Deliveries_ Movement of Goods
      5. 1.3 - Sales Invoice / Third Country Deliveries
      6. 1.3 - Sales Invoice / Deliveries of Third Countries_ Movement of Goods
      7. 1.4 - Invoice of Sale / Sale on behalf of Third Parties
      8. 1.4 - Invoice of Sale / Sale on behalf of Third Parties_ Movement of Goods
      9. 1.5 Sales Invoice / Third-Party Sales Clearance
      10. 1.5 Sales Invoice / Remuneration from Third Party Sales
      11. 1.6 - Sales Invoice / Supplementary Sales Document
      12. 2.1 – Services Provision Invoice
      13. 2.2 - Services Provision Invoice / Intra-Community Provision of Services
      14. 2.3 - Services Provision Invoice / provision of services of third countries
      15. 2.4 - Services Provision Invoice / Supplementary Sales Document
      16. 3.1 – Title of Acquisition (non-liable issuer)
      17. 3.2. – Title of Acquisition (issuer not compliant)
      18. 6.1 Self-Delivery Element
      19. 6.2 Self-use element
      20. 7.1 - Contract – Revenue
      21. 8.1 - Rents – Income
      22. 8.2 - Special Element – Receipt of Residence Tax Collection
      23. 8.4 - POS Payment Receipt
      24. 8.5 - POS Return Receipt
      25. 8.6 Order Form
      26. 9.1 Delivery Note Related (optional)

27. 9.2 Consolidated Delivery Note (optional)
28. 9.3 Delivery Note (optional)
29. 10.1 Quantitative Receipt Note Related (optional)
30. 10.2 Quantitative Receipt Note (optional)
31. 11.1 - ALP (Retail Receipt)
32. 11.1 - ALP (Retail Receipt) _ Movement of Goods
33. 11.2 - APY (Retail Provision of Service receipt)
34. 11.5 - ALP / Retail Sale on behalf of Third Parties
35. 11.5 - ALP / Retail Sale on behalf of Third Parties_ Movement of Goods
36. 5.1 - Credit Invoice / Related
37. 5.2 - Credit Invoice
38. 5.2 - Credit Invoice_ Movement of Goods
39. 11.4 - Retail Credit
40. 11.4 - Retail Credit_ Movement of Goods

2. If the candidate Provider or Self-Provider fulfills the requirements of the first stage, the 2nd stage starts and the Provider is invited by the President of the Committee either in person or via teleconference to prove the ability of the software to be licensed to respond to scenarios of indicative audits prepared by the Committee and which may differ from each other, but in any case they are notified to the prospective Provider before the demonstration is conducted. During the demo, the use of the services of Payment Instrument Providers (NSPs) and/or Payment Service Providers (Acquirers) is not required, as the interconnection flows concerning them are carried out fictitiously. In this case, the Unique Payment Identity is created by the Provider. If the Provider chooses to use the services of a Payment Service Provider (Acquirer) and/or Payment Instrument Provider (NSP), it shall inform the Commission thereof prior to the demonstration. In particular, during the demonstration, the Commission shall consider at least:
   a) The correct procedure for the creation or inclusion in the data of the issued and transmitted sales documents of the following:
      i) Fiscal Summary
      ii) MARK
      iii) Authentication String
      iv) UID
      v) Required sales document fields
      vi) Qrcode
      vii) Payment Signature (Providers Signature)
      viii) Unique Payment Identity
      ix) Payment Amount
      x) Tip
   (b) To ensure:
      i) The authenticity of origin, the integrity of the content and the readability of the invoice.
      ii) The possibility of access of the IAPR to the data of the issued and transmitted sales documents.
      iii) Real-time transmission function
      iv) Capture the loss of communication on the sales document.
      v) The impossibility of altering the data of the issued sales documents
      vi) The inability to issue a sales document with a later date.
      vii) Identifying users when accessing the software.

The process of the 2nd Stage of Licensing is videotaped and is part of the data examined by the Committee.
All supporting documents and Sales Document Types of Stage 2 are forwarded to the Committee. In the case of presentation of an All in One solution in Stage 2, prior confirmation is required, via electronic correspondence (ypahes@aade.gr), by at least one Payment Service Provider (Acquirer) and/or a Payment Instrument Provider (NSP) with whom the relevant cooperation has been agreed.

3. Prior to the issuance of the final decision, which is taken at a meeting regarding the licensing or non-licensing of the candidate Provider or Self-Provider, the Committee examines:
   a) The submitted supporting documents.
   b) The transmission of the data of the Sales Document Types of the 1st and 2nd Stage via myDATA INTERFACE (REST API IAPR)
   c) The answers given to the requests of the Compliance Tables.

4. In the event that pending issues are identified, the Committee may request further clarifications from the Candidate Provider or Self-Provider and the licensing is re-examined, following the settlement of the relevant pending issues.

5. In any case of agreement or termination of cooperation between an Electronic Invoicing Provider and Payment Service Providers (Acquirers) and/or Payment Instrument Providers (NSPs) for All in One solutions, the Electronic Invoicing Provider has the obligation to inform the Committee by e-mail (ypahes@aade.gr). The Commission may request a corresponding confirmation from the Payment Service Provider (Acquirer) and/or the Payment Instrument Provider (NSP).

This decision should be published in the Government Gazette.

THE GOVERNOR OF IAPR
GEORGE PITSILIS