Hellenic Republic

ΑΑΔΕ
Independent Authority
for Public Revenue (IAPR)

ADA: 62ΧΤ46ΜΠ3Ζ-0ΧΘ
Greek Government Gazette:
4557 Β'/6.8.2024
Athens, 5-8-2024
Α. 1126

A) DIRECTORATE-GENERAL OF TAXES
I. DIRECTORATE FOR AUDIT PROCEDURES
DEPARTMENT A
B) DIRECTORATE-GENERAL FOR E-GOVERNMENT
I. DIRECTORATE FOR FISCAL APPLICATIONS DEVELOPMENT
DEPARTMENT D
II. DIRECTORATE FOR OPERATIONAL PROCEDURES
DEPARTMENT B

TO: List of Recipients

Postal Address: Chandri 1 &Thessalonikis
Zip Code : 18346 Moschato
Phone :210-4802648
210-4802898
210- 4802621
210-4802154
Url : www.aade.gr

Subject: Amendment of A.1035/2020 "Obligations of Electronic Invoicing Providers and control procedures for the provision of electronic data issuance services" (B' 551).

DECISION
THE DEPUTY MINISTER OF NATIONAL ECONOMY AND FINANCE

Considering:

1. The provisions of:

a) Paragraph 16 of article 12 of law 4308/2014 (A'251),

b) articles 8, 12 and 15 of law 4308/2014 (A' 251),

c) Article 16 of Law 5104/2024 "Code of Tax Procedure and other provisions"
(A' 58),
d) 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" (A' 94).
2. Presidential Decree 142/2017 "Organization of the Ministry of Finance" (A' 181).
3. Presidential Decree 77/2023 "Establishment of a Ministry and renaming of Ministries – Establishment, abolition and renaming of General and Special Secretariats – Transfer of responsibilities, service units, staff positions and supervised bodies" (A' 130).
4. Presidential Decree 82/2023 "Renaming of the Ministry – Establishment and renaming of General Secretariats – Transfer of responsibilities, service units and staff positions – Amendment and completion of Presidential Decree 77/2023 (A' 130) – Transitional provisions" (A' 139).
5. Presidential Decree 32/2024 "Appointment of Ministers and Deputy Ministers" (A'91)
6. No. 84913 ΕΞ 2024/17.6.2024 joint decision of the Prime Minister and the Minister of National Economy and Finance "Delegation of responsibilities to the Deputy Minister of National Economy and Finance, Christos Dimas" (Β΄ 3472),
7. The joint decision A.1138/2020 of the Deputy Minister of Finance and the Governor of IAPR "Determination of the scope, time and procedure of electronic transmission of data to the Independent Authority of Public Revenue, as well as any other matter necessary for the implementation of the provisions of article 15A of Law 4174/2013 (K.P.D.)" (B' 2470).
8. The decision of the Governor of IAPR under A.1105/2024 "Obligation to use a Restaurant FEM or a Restaurant Fiscal Electronic Cash Register or a Restaurant Fiscal Printer, which meet the technical specifications set out in the decision of the Governor of IAPR A.1173/2022 (B' 6953)." (Β' 3960).
9. The decision of the Minister of Finance POL.1220/2012 "Codification - Completion of technical specifications of Fiscal electronic mechanisms and systems. Procedures for their use and operation. Specifications for files sent to the GSIS" (Β΄3517).
10. 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 (IAPR.)" (Β 4738).
11. 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" (Υ.Ο.Δ.Δ. 18), in conjunction with the provisions of the first paragraph of par. 10 of article 41 of Law 4389/2016 and decisions no. 39/3/30.11.2017 (Υ.Ο.Δ.Δ. 689) of the Board of Directors of IAPR and 5294 ΕΞ 2020/17.01.2020 of the Minister of Finance, on "Renewal of the term of office of the Governor of the Independent Authority for Public Revenue" (Υ.Ο.Δ.Δ. 27).
12. The Proposal of the Governor of IAPR dated 25/7/2024
13. The need to standardize restaurant temporary receipts or restaurant order forms in accordance with ΔΕΑΦ Δ 1157368 ΕΞ 2017.
14. The fact that the provisions of this decision do not give rise to expenditure at the expense of the budget of the Independent Authority for Public Revenue.

WE DECIDE

Sole Article

We amend the decision A.1035/2020 "Obligations of Electronic Invoicing Providers and control procedures for the provision of electronic data issuance services" (B' 551) as follows:

1 . **The fourth paragraph of case (a) of para. 3.3 of article 3 is replaced by the following:**

"In the case of retail sales documents, the obliged entity has the obligation to have an alternative way of connection to the internet, either based on mobile telephony services (subscriber identity module of network provider - SIM card - Subscriber Identity/identification Module) or on another equivalent way of coverage through similar network providers which it uses for its successful interconnection with the Provider.".

2. **Case (e) of para.3.4. of article 3 is replaced by the following:**

"e) The Provider, in cases of loss of interconnection with the obliged entity, is obliged to post on its website aggregated statistical data as well as to transmit to the IAPR for each month, the corresponding data per issuer by the end of the following month.".

3. The fourth, fifth and sixth subparagraphs of para. 3.5. Article 3 shall be repealed.

4. **The para. 3.10 of article 3 is replaced by the following:**

"3.10 In the sales documents issued using the services of a Provider, there is a mandatory two-dimensional barcode (QR code) which is based on the details of the response during the transmission of data to the digital platform myDATA and includes in any case the MARK received. The Provider confirms the content of the sales document through the two-dimensional barcode (QR code) and in particular returns at least the type of the sales document, the date and time of issue as well as the entire content of the sales document. The technical details of the two-dimensional barcode (QR code) and the content of the overview are posted on the website "myDATA" of IAPR. In case of printing sales documents issued using the services of a Provider, it is mandatory at least to indicate the two-dimensional barcode (QR code), the software suitability license number, the MARK, as well as the website of the Provider.".

5. **The fourth paragraph of para. 5.8 of article 5 is replaced by the following:**

"In case of update of specifications by IAPR, Providers are obliged to comply with them within fifteen (15) days from the date of production of each newer version of the digital platform "myDATA" incorporating these specifications."

6. **A new Article 7A is inserted after Article 7 as follows:**

'Article 7A.
Content of Sales Document type 8.6 RESTAURANT ORDER FORM

7A.1 The Sales Document Type 8.6 Restaurant Order Form contains management data for "open tables" when executing each order by entities that are active in the restaurant sector and make use of the services of an Electronic Invoicing Provider. This sales document type contains at least the following fields:

- Publisher's VAT number
- Name/ Publisher's Name
- Publisher Installation Address
- Sales Document Type "8.6 Restaurant Order Form"
- Sales Document Series and Number
- Date and time of issue

- Kind
- Quantity
- Net Values by VAT rate
- VAT amounts by VAT rate
- Table Number
- The total amount of the transaction

7A.2 In the case of printing the Restaurant Order Form, it is not allowed to print the total amount of either the current serving or the previous ones (by transfer) for the purpose of avoiding the case that it is perceived by the customer as a legal document of value.

7A.3 The Restaurant Order Form must contain the phrase "THIS IS AN INFORMATION DOCUMENT AND DOES NOT CONSTITUTE A LEGAL TAX RECEIPT/INVOICE. THE PRESENT DOCUMENT IS ISSUED ONLY FOR INFORMATION PURPOSES AND DOES NOT STAND FOR A VALID TAX RECEIPT/INVOICE.».

7A.4 The Restaurant Order Form must contain a two-dimensional barcode (QR code). Scanning with a QR code scanner of the Restaurant Order Form leads to a page of the Electronic Invoicing Provider.

7A.5 The fields of paragraph 7A.1 must be included in the issuance, printing and scanning of each Restaurant Order Form subject to para. 7A.2.

7A.6 The time of issue shall be clearly visible in bold font.

7A.7 The Restaurant Order Form is not a legal value document, but a special document marked by the Provider and closed with value documents, i.e. Retail Sales Receipt for retail sales transactions, or Retail Refund Receipt for retail refund transactions, or Invoice for wholesale sale transactions, or Refund Invoice for wholesale refund transactions.

7A.8 The Restaurant Order Forms must be transmitted to the digital platform myDATA of IAPR 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 discontinue the process of authentication and transmission of all data of the obliged entity until the date of completion of the process of correlation of open order forms.

7A.9 The operational analysis and technical documentation of the Sales Document Type 8.6 Restaurant Order Form are posted on the IAPR website (www.aade.gr/mydata).

7. This decision shall take effect upon its publication in the Official Gazette.

This decision be published in the Official Gazette.

THE DEPUTY MINISTER OF NATIONAL ECONOMY AND FINANCE

CHRISTOS DIMAS