Hellenic Republic

1.MINISTRY OF ECONOMICS AND FINANCE
DEPUTY MINISTER'S OFFICE

2.

ΑΑΔΕ
Independent Authority
for Public Revenue (IAPR)

A.Directorate-General of Taxation
I.Directorate of Tax Audition Procedures
Department A

B. Directorate-General for e-Government
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TO: List of Recipients

Subject: Amendment of the Decision A.1035/2020 of the Deputy Minister of Finance "Obligations of Electronic Invoicing Providers and control procedures for the provision of Electronic Invoicing Provider Services" (B'551).

DECISION
THE DEPUTY MINISTER OF ECONOMICS AND FINANCE

Considering:

1. The provisions of:
a) Para. 16 of article 12 of Law 4308/2014, "Greek Accounting Standards, related regulations and other provisions" (Α΄ 251),
b) Articles 15A and 15B of the Code of Tax Procedure (Law 4987/2022, Α΄ 206), hereinafter referred to as the CTP,
c) Chapter A of Part One of Law No. 4389/2016 'Urgent provisions for the implementation of the agreement on fiscal targets and structural reforms and other provisions' (A' 94),
d) of Law 4601/2019 "Corporate transformations and harmonization of the legislative framework with the provisions of Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in the context of public procurement and other provisions" (A'44), articles 148-154,
e) Article 21 of Law 4354/2015 "Management of non-performing loans, wage arrangements and other urgent provisions for the implementation of the agreement on budgetary targets and corrective reforms", (A'176),

f) articles 8, 12, 15 and 40 of Law 4308/2014 (A'251), "Greek Accounting Standards, related regulations and other provisions" (A'251),
g) Article 14 of Law 3979/2011 "On e-Government and other provisions", (A'138),
h) par. 2 of Article 11 of the Code of Administrative Procedure (Law 2690/1999, A'45),
(i) the Decision YA/4002425/0742/0030/2009 of the Deputy Minister of Economics and Finance 'Minimum Requirements for the Acceptance of Certification Service Providers (CSPs) that will issue and manage digital certificates accepted by the Ministry of Economics and Finance for use in electronic applications' (B'337),
(j) the Decision A.1017/2020 (Β΄ 457) of the Minister of Finance which defines the format of the electronic invoice template,
(k) the Decision Δ.ΟΡΓ. Α 1125859 ΕΞ 2020/23.10.2020 of the Governor of the Independent Authority for Public Revenue "Organization of the Independent Authority for Public Revenue (I.A.P.R.)" (Β΄ 4738); and
l) Article 90 of the Code of Legislation for the Government and Governmental Institutions (p.d. 63/2005, A'98), in conjunction with par. 22 of article 119 of Law 4622/2019 (A' 133) and par. 5 and 6 of Article 19 of Law No. 4389/2016 (A'94).
2. P.D. 142/2017 "Organization of the Ministry of Finance", (A'181).
3. a) Presidential Decree 77/2023 "Establishment of the 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),
b) Presidential Decree 82/2023 "Renaming of the Ministry - Establishment and renaming of General Secretariats - Transfer of competences, service units and staff positions - Amendment and completion of Decree 77/2023 (A' 130) - Transitional provisions" (A' 139).
4. Presidential Decree 79/2023 "Appointment of Ministers, Deputy Ministers and Deputy Ministers" (A' 131).
5. Joint Decision No. 102916/10.7.2023 of the Prime Minister and the Minister of Finance "Delegation of authorities to the Deputy Minister of Finance, Theocharis Theocharis" (B'4441).
6. The decision A.1035/2020 of the Deputy Minister of Finance "Obligations of Electronic Invoicing Providers and control procedures for the provision of Electronic Invoicing Provider services" (B' 551).
7. The joint decision A.1138/2020 of the Deputy Minister of Finance and the Governor of the I.A.P.R. "Determination of the scope of application, time and procedure of electronic data transmission to the Independent Authority for Public Revenue, as well as any other necessary issue for the implementation of the provisions of Article 15A of Law 4174/2013, (B' 2470).
8. The decision A.1258/2020 of the Governor of I.A.P.R. "Determination of the procedure and the manner of submission of the declarations of the exclusive use of Electronic Invoicing Provider Service and the acceptance of electronic invoicing through a Provider, as well as any other specific issue including the monitoring of the implementation of these obligations for the application of article 71F of Law 4172/2013, as in force" (B' 5243).
9. The decision A.1155/2023 of the Governor of I.A.P.R. "Determination of the scope, time, manner and procedure of the interconnection of Electronic Funds Transfer at the point of sale (EFT/POS) used by the entities referred to in article 1 of Law 4308/2014 (A' 251) with their Cashier Systems, Payment Service Providers and IAPR, as well as any other specific issue for the implementation of the provisions of article 15B of Law 4987/2022. Implementation on the principle of "collection by card - mandatory issuance of a sales document by the Cashier System"". (B'5992).
10. The Act No. 1/20.1.2016 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 first paragraph of paragraph 10 of article 41 of Law 4389/2016 and the decision No. 39/3/30.11.2017 (Y.O.D.D. 689) of the Board of Directors of the IAPR and the decision No. 5294ΕΞ2020/17.01.2020 of the Minister of Finance "Renewal of the term of office of the Governor of the Independent Authority for Public

Revenue " Y..O.D.D. 27).
11. The proposal of 6.10.2023 by the Governor of the Independent Authority for Public Revenue (IAPR).
12. The need to define the obligations of Electronic Invoicing Providers, as well as the procedures for the audit of invoices and retail receipts issued using Electronic Invoicing Providers Services.
13. The fact that the provisions of this Decision do not cause any additional expenditure of the Budget of the Independent Authority for Public Revenue and any expenditure for the compensation of the private members of the Committee referred to in Article 2 of this Decision will be determined by another decision.

WE DECIDE

We amend the decision A.1035/2020 of the Deputy Minister of Finance "Obligations of Electronic Invoicing Providers and control procedures for the provision of Electronic Invoicing Provider Services", as follows:

1. Par. 1.1 of Article 1 is replaced by the following: "1.1. Electronic Invoicing Provider (service provider - issuance of sales invoices)" means an entity which, on the instructions of another entity (the obligated entity), authenticates and transmits on its behalf, in accordance with the provisions of the legislation in force at the time, sales invoices issued using the services of a service provider. Such sales documents may be transmitted directly to their recipients by the Provider or delivered to the obligated entity. The Provider may, by agreement with the obligated entity, arrange for copies of the relevant sales documents to be archived and stored on behalf of the obligated entity in a secure manner. The above-mentioned, with regard to the transmission, archiving and storage of sales documents by the Provider, shall also apply to sales documents issued by the Provider in the course of its business activity.

2. Par. 1.3 of Article 1 is deleted.

3. In par. 2.8 of Article 2, the following subparagraph is added: "In particular, in the case where the Provider has successfully completed the checks for the transmission of electronic invoices carried out in the context of public procurement procedures in accordance with Article 149.4601/2019, the IAPR shall post on its website a distinctive marking per Provider that it can carry out these transactions, after being informed by the competent department of the General Secretariat of Information Systems for Public Administration of the Ministry of Digital Governance."

4. Para. 3.3 of Article 3 is replaced by the following:
"3.3. a) Cases of loss of interconnection are distinguished between loss of communication between the Provider and the contracted obligated entity and loss of communication between the Provider and the IAPR. The first case of loss is indicated in the sales documents issued and in the related data transmitted to the myDATA digital platform, with the distinctive indication "Loss of Interface Entity - Provider - Transmission Failure_1" and the second case of loss is indicated with "Loss of Interface Provider - IAPR - Transmission Failure_2". In the event of loss of electronic communication between the Provider and the contracted obligated entity due to an internet connection failure, the obligated entity must immediately take all possible actions to restore the interface.
In the case of retail sales documents, the obligated entity is obliged to have a network provider's Subscriber Identity/identification Module - SIM card (Subscriber Identity/ Identification Module) which uses for successful interconnection with the Provider. Alternatively, the Network Provider Subscriber Identity Module - SIM card, shall be used by the obligated entity to record and document the loss of interface with the Provider (Transmission Failure_1) and to transmit the following loss data by direct interface.

The data to be transmitted to the Provider for the recording and documentation of the

interface failure are the following:
a) Issuer's VAT number
b) Date and time of issue
c) Sales Document number
d) Net value
e) VAT
f) Total value of the sales document
g) Type of sales document
According to the above procedure, retail sales documents are issued without interrupting the transaction.
The provider is obliged to record in the contract concluded with the obligated entity the details of the respective contract (number, date, purpose) of the network provider and the obligated entity, with a distinct reference to the support provided to avoid the loss of interconnection.
In the event of a disruption of the electricity distribution system or of any alternative and available means of issuing sales documents, the entity shall issue the retail sales documents by hand in accordance with the specific provisions set out in paragraph 13 of Article 12 of Law 4308/2014.
It should be noted that the above retail sales documents issued manually are not transmitted by the Provider, and the liable entity may transmit them either from the business management programs (commercial/accounting, ERP), or from the special form, provided that its usage limits are respected, as defined in paragraph 6 of Article 5 of the joint decision A.1138/2020 of the Minister of Finance and the Governor of the IAPR.
In case of a loss of the obligated entity's interface with the Provider (Transmission Failure_1) for wholesale transactions, the obligated entity shall continue to issue the relevant sales documents using software available to it, without interrupting the transaction.
It is clarified that in the case of issuing wholesale and retail sales documents by any alternative means other than the Provider, without any loss of electronic communication between the Provider and the entity, the benefits of par. 2 of Article 71F of the Income Tax Code (ITC) shall be waived.
b) In case of loss of electronic communication between the Provider and the IAPR (Transmission Failure_2), due to a breakdown of either the internet connection or the electricity distribution system, the obligated entity shall continue to issue the wholesale and retail sales documents using software, without interrupting the transaction."

5. Para. 3.4 of Article 3 is replaced by the following:
"3.4. a) In the event of a loss of the interface between the obligated entity and the Provider (Transmission Failure_1), the obligated entity shall transmit to the Provider the relevant sales documents within one (1) day from the date of issue of each document, for their subsequent transmission via the Provider to the myDATA digital platform and to the recipients thereof, in accordance with the provisions of par. 6 of article 5 of the joint decision A.1138/2020 of the Deputy Minister of Finance and the Governor of the IAPR. An indication "Loss of Entity-Provider Interface - Transmission Failure_1", shall be included in the content of the overview of the sales document via a two-dimensional bar code (QR code).
b) In the case of a loss of the Provider's interface - IAPR (Transmission Failure_2), the company transmits to the Provider the sales documents in question, in real time, and the Provider transmits them accordingly, upon restoration of the interface, with the aim of transmitting the sales documents to the myDATA digital platform and to the Recipients of these sales documents, within one (1) day from the date of issue of each document. The indication "Provider Interface Loss - IAPR - Transmission Failure_2" is included in the overview content of the sales document via a two-dimensional barcode (QR code).
c) The Provider, in order to avoid any malfunction during the data transmission process to the myDATA digital platform, has the obligation to inform the entity continuously and digitally about the sales documents transmitted on its behalf, either in real time or with a loss of interface.
d) The Provider has the obligation to display the sales documents transmitted under the communication loss procedure distinctly, both in the case of a loss of the interface between

the obligated entity - Provider (Transmission Failure_1) and in the case of a loss of the interface between the Provider - IAPR (Transmission Failure_2).
e) The Provider, in the cases of loss of interface with the obligated entity, is obliged to post on its website aggregated statistics per issuer and to transmit to the IAPR for each month the corresponding data by the end of the following month.

6. Para. 3.5 of Article 3 is replaced by the following: "3.5. Electronic sales documents must be authenticated by the Provider and it must be possible to directly review all of their content from the Provider's website before they are delivered to the recipient. In particular, in the case of issuing retail sales documents via the Provider instead of using a FEM, in accordance with the provisions of par. 10 of article 12 of Law 4308/2014 (A΄ 251), the obligation to sign the data associated with the issued retail sales documents remains, regardless of whether there is an obligation or not to transmit them to the myDATA digital platform. In each case of issuing retail sales documents and the associated with them sales documents, the Provider ensures their correlation as well as the documentation, uniqueness and authenticity of their signing, with additional mandatory indication of the time of their issue.
In particular, in the case of a restaurant entity, the issued order forms have a two-dimensional bar code (QR code), and they are transmitted to the myDATA digital platform of the IAPR and they receive a MAPK. The correlation of the order forms with the sales documents they relate to, is carried out within twenty-four (24) hours from their issuance. Otherwise, the Provider is obliged to interrupt the process of transmitting all the data of the liable entity to the myDATA digital platform of the IAPR, until the date of completion of the correlation process of the open order forms.

7. Par. 3.6 of Article 3 is replaced by the following: "3.6 The issued document shall be made available to the Recipient in electronic form using the infrastructure of the Provider, as well as in printable form, if requested. Specifically for each retail sale of goods or provision of services, the issued retail receipts shall either be sent electronically to consumers, subject to the possibility of being shown by them in the event of a tax audit, or printed and delivered to them with each delivery of goods or completion of the provision of services."

8. Par. 3.7 of Article 3 is replaced by the following: "3.7 Each document issued using Provider services shall indicate the name and website of the Provider. It shall also include the authentication string, the Unique Registration Number (MAPK) and the document identifier as described in Appendix B. The date and time of issue shall be mandatory and shall be indicated in a distinctive and legible manner.

In case of loss of communication between the obligated entity and the Provider, the sales documents shall not include the data of Appendix B, but only the indication "Loss of Business - Provider Interface - Transmission Failure_1", under the responsibility of the obligated entity which shall issue the sales documents in question with a two-dimensional bar code (QR code). After the completion of the transmission, as described in par. 3.3 and 3.4, the sales documents issued using Provider services shall include the data of Appendix B, as assigned by the I.A.P.R. .

In the event of loss of communication between the Provider and the IAPR, , the sales documents shall include the data in Appendix B without the MAPK and the Authentication String. In addition, the indication "Loss of Provider - IAPR Interface - Transmission Failure_2" is indicated under the responsibility of the Provider who transmits these sales documents to the myDATA digital platform. After the completion of the transmission procedure, as described in par. 3.3 and 3.4, the sales documents issued in this case shall include the MAPKs as well as the Authentication Strings assigned by the IAPR."

9. Para. 3.10 of Article 3 is replaced by the following: "On sales documents issued using

Provider services, there is a two-dimensional barcode (QR code) based on the response data during data transmission to the myDATA digital platform. The Provider confirms the content of the sales document via the two-dimensional barcode (QR code). The relevant confirmation contains the date, time of issue and 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 "myDATA" website of the IAPR. In the case of printing the sales document issued using the services of a Provider, it is mandatory to indicate at least the two-dimensional barcode (QR code), the Electronic Invoicing Provider Service (EIPS) software license number, as well as the website of the Provider."

10. Para. 3.11 of Article 3 is replaced by the following: "The electronic sales document shall be sent to the recipient by the issuer's Provider, directly to the issuer, if the recipient does not use the services of an Electronic Invoicing Provider, otherwise the electronic document shall be sent through the recipient's Provider. The recipient entity shall be responsible for determining how the sales document is to be received. The format of the electronic vouchers shall be determined in accordance with the decision A.1017/2020 (B΄ 457) of the Minister of Finance.
Except in cases of transactions carried out in the context of public procurement, based on the provisions of Law No. 4601/2019, the electronic sales document is sent to the recipient, based on these provisions, as well as the relevant Joint Ministerial Decisions, through the Interoperability Centre (IC) of the General Secretariat for Information Systems and Digital Governance (GSISDG), which acts as the sole point of reception of invoices for public contracts and as a hub for routing their data to the information systems of the competent bodies. The format of these electronic sales documents is defined in accordance with the Joint Ministerial Decision No 63446/2021 (B΄ 2338).
In particular, for transactions carried out with public sector entities, based on the provisions of Law no. 4601/2019, in case the Entity deems necessary the correction of fields of the invoice, the re-transmission of the same invoice from the Provider to the Interoperability Centre (IC) is allowed, provided that the Provider ensures that:
α) The corrections have been made in fields that relate exclusively to the management of the invoices by the above mentioned operators, pursuant to Article 5 of the Joint Ministerial Decision 98979 ΕΞ 2021 (B 3766 and 5406); and
b) The relevant data transmitted with the first transmission to the myDATA digital platform have not been altered, in accordance with the provisions of the joint decision A.1138/2020 of the Deputy Minister of Finance and the Governor of the IAPR.
In accordance with the above, no new transmission of data of the same sales documents of this case to the myDATA digital platform is carried out.

11. Para. 4.2 of Article 4 shall be replaced by the following: "4.2. In addition, the Provider shall:
α) have at its disposal the appropriate technical staff for the customer network it serves.
(b) Have a documented and well-defined security policy for the maintenance of digital data. The security policy for the maintenance of digital data is documented with an ISO-27001 Security Certificate, with regard to the maintenance and transmission of digital data and the assurance of their confidentiality, integrity and availability.
c) To have the financial solvency, throughout the duration of the support of the Providers for which it has obtained an eligibility license (Appendix A).
d) To keep within the European Union the data relating to the issued sales documents.

12. Para. 5.4 of Article 5 shall be replaced by the following: "5.4 The "E.I.P.S." eligibility license shall, inter alia, specify precisely the part of the software relating to the authentication of sales documents, i.e. the certification of the origin and integrity of the content of the sales documents, as well as the certification of the correct display of the summary of the content of the sales document and its transmission to the myDATA digital platform.".

13. In par. 5.6 of Article 5, the following subparagraph shall be added: "The Commission

shall, if there are no outstanding issues in the submitted file through the fault of the applicant Provider, complete the licensing procedure within two (2) months from the date of the application. In particular, for the initiation of the licensing procedure of the Providers concerning the interconnection of the Cashier Systems of Payment Service Users who issue sales documents through the Provider and use Payment Instruments (EFT/POS) in accordance with the provisions of the decision A.1155 /2023 of the Governor of IAPR, the relevant documentation of the interconnection procedure is included in the submitted supporting document "Issuance of data and technical methodology of article 15 of Law 4308/2014" , case a) of par. 2 of article 5. The Commission shall determine the procedure, the manner and the time of completion of the documentation of the interconnection procedure with the Payment Instruments (EFT/POS). Providers shall be obliged to update the documents of the eligibility dossier in case of software already approved, and used either for the interconnection between Cashier systems and EFT/POS, or for the interconnection between Cashier systems and EFT/POS integrated in one device (All in one - Cash Register/POS). In case they have new software, they shall resubmit a request for software licensing of the EIPS', in order to document the process of interconnection of Cashier Systems and Payment Instruments (EFT/POS) .

14. Para. 5.7 of Article 5 is replaced by the following: "5.7. The EIPS eligibility license shall be valid for five (5) years. Within the five-year period, the Commission shall carry out compliance audits, at regular intervals and in cooperation with the competent departments of the IAPR, on the basis of the applicable legislation and the procedure in force. In the event of non-compliance with the obligations of the licensed Providers, based on the Compliance Documentation Table – Compliance "EIPS" and the supporting documents in Appendix A, the Commission shall decide on the withdrawal of the license. The procedure for the revocation of an EIPS software eligibility license shall be notified by the Commission to the licensed Providers, shall apply universally to all of them and may be amended by the Commission.

15. In par. 5.8 of Article 5, the following subparagraph is inserted after the third subparagraph: "In the event of an update of specifications by the IAPR, the Providers shall be given a reasonable time to adapt to the new specifications.".

16. Par. 6.2 of Article 6 shall be replaced by the following: "6.2 The Provider shall be responsible for the identification of the entity it supports and with which it contracts. The entity shall be identifiable by using TAXISnet username and password.

17. Par. 6.3 of Article 6 is replaced by the following: "The Provider is obliged to declare to an electronic service of the IAPR, within ten (10) days from the date of conclusion of the contract with the respective contracting entity, with relevant authorisation via the myAADE digital portal.

A similar obligation to declare and within the same period of time exists for the contracted entity.

In addition to the obligation to submit the above authorization declarations, the entity shall also submit the relevant declaration of choice to use electronic invoicing through the Provider and the acceptance of electronic invoicing through the Provider, in accordance with the provisions of the decision of the Governor of the IAPR A.1258/2020, in order to benefit from the benefits of Article 71F of the Income Tax Code (ITC)".

18. Paragraph 6.4 of Article 6 shall be replaced by the following: "6.4 The Provider shall take all necessary measures to ensure that the "E.I.P.S." software available for use fully ensures the issuance of a sale document, as well as its authentication (certification of its origin and integrity of its content).

The Provider shall be responsible to the obligated entity for ensuring the authentication, integrity, readability and transmission of all issued sales documents to the myDATA digital

platform through the services provided by the Provider.

The Provider shall not transmit data of entities derived from the accounting entries in the case where there is no obligation to issue a sale document, according to paragraph c' of par. 1 of Article 5 of the joint decision A.1138/2020 of the Deputy Minister of Finance and the Governor of the IAPR.
The Provider does not transmit data of entities that deal as public suppliers in the context of public contracts and correspond to tax revenue data issued in the execution of public contracts falling within the scope of Law 3978/2011 (A'137), in which the conclusion and execution of the contract have been classified confidential or must be accompanied by special security measures in accordance with the applicable legislative, regulatory or administrative provisions. In particular, in accordance with the provisions set out in 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, also included are sales documents, e.g. credit and supplementary invoices, for which, the original correlates of these have been issued in the context of public contracts, without the use of Electronic Invoicing Provider services..".

19. Par. 6.6 of Article 6 shall be replaced by the following: "6.6 In particular, the Provider shall have in operation to the IAPR an appropriate interface for receiving sales documents data of the entities with which it contracts. The interface shall allow the immediate retrieval of all the data of each sale document, based on the format and search criteria as posted on the website of the IAPR, until the end of the calendar year following the calendar year of its issue. The interface also allows the retrieval of a list of all the sales documents issued by an entity in a given calendar period.
In particular, in the case of a partial on-site audit, the entity's data must be directly accessible from the Provider's website and, as a minimum, each sale document issued and the number of transactions with the total value of transactions per day must be detailed."

20. Para. 6.7 of Article 6 shall be replaced as follows: "6.7. In addition, upon request of the IAPR, the Provider shall deliver to the IAPR within fifteen (15) working days, all the data of the sale documents of the entities contracted with it, for a specific calendar range in a format posted on the IAPR's website.».

21. Paragraph 6.8 of Article 6 is replaced by the following: "6.8 In case of termination of the cooperation between the Provider and the contracted entity, the Provider is obliged to deliver to the entity all the sales documents in a time-stamped and digitally signed electronic medium. The sales documents delivered shall additionally include:

a. a digital summary calculated on the data set, signed using a valid digital certificate of the Provider,

b. the public key of the Provider's digital certificate.

If the obligated entity agrees, the Provider with which it has terminated its cooperation shall hand over all its data to the new Provider.

In the event of either a termination of the cooperation between the Provider and the contracted entity, or an acquisition, merger, transformation, transformation, closure or any other change in the legal and fiscal status of the Provider, the data shall be transferred either to the obligated entity or to the new provider, within six (6) months from the date of the reference to it in the respective legal documents specified in each case, with a corresponding

notification to the Commission. In particular, in the above cases, except in the case of a discontinuation of the Provider's operations and provided that the functional and technical specifications of the licensed software do not change, the activation of the new software licensing procedure is not required.

For the completion of the above procedures, the Commission may, if it deems necessary, set additional time for the completion of the procedure, as well as any other specific issue, in order to ensure smooth operation of the electronic invoicing provider services by the Providers to the obligated entities.".

22.Par. 6.10 of Article 6 is replaced by the following: "6.10. The Provider shall transmit data of the issued sales documents to the IAPR, in accordance with the provisions of Articles 15A and 15B of the law 4174/2013, as well as the entire content of the document. The data to be transmitted and the method of transmission are specified in Appendix B, as well as in accordance with the specific provisions of the decision A.1155/2023 of the Governor of the IAPR. The Provider is responsible for the correctness and integrity of the data transmitted, as well as for compliance with the specified operational and technical rules. According to the provisions of the joint decision A.1138/2020 of the Deputy Minister of Finance and the Governor of the IAPR, the summary and the set of sales documents transmitted to the myDATA digital platform, may not have the same data representation as the mandatory fields indicated in the issued sales documents according to Article 9 of Law 4308 /2014, as well as any other data that entities may indicate either for their own purposes or arising as an obligation by other legislation. The same applies in cases of transactions carried out in the context of public procurement, regarding the deductions and withholdings of the contracting authorities of the public sector. In all cases, the data in the summary shall be documented in the presentation of the sales documents issued. The data of sales documents issued using Provider services, shall be transmitted in real time.

23. In par. 6.20 of Article 6, the following subparagraph shall be added: "As an alternative, the procedures of par. 6.8. are carried out.".

24. Article 7 is replaced by the following: "**Article 7 Special obligations of the Provider, for the interconnection of the EIPS Cashier Systems with the Payment Instruments (EFT/POS) in accordance with the decision A.1155/2023 of the Governor of the IAPR.**

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

7.2 The Provider has the obligation to create the EIPS Cashier System Payment Signature - (Provider's Signature) with a request made by the EIPS Cashier System of the Payment Service User after receiving all the data of the sale document to be issued.

7.3 The Provider has the obligation to keep the content of the EIPS Cashier System Payment Signature - (Provider's Signature).

7.4 The Provider has the obligation to encrypt and verify the EIPS Cashier System Payment

Signature.

7.5. The Provider has the obligation to transmit the EIPS Cashier System Payment Signature - (Provider's Signature) to the EIPS Cashier System separately for each signature creation request.

7.6 The Provider shall be obliged to record and document the duration of the time of the Payment System Cashier's Signature EIPS - (Provider's Signature) up to twenty-four (24) hours for the requests of payment transactions of the Payment Service Users, and up to two (2) hours for Payment Service Users' transaction payment requests for the purposes of either accepting or rejecting them.

7.7 The Provider shall be obligated to accept myDATA Document Types with the Payment System Cashier's Signature EIPS - (Provider's Signature) and the Unique Payment Identity.

7.8 The Provider has the obligation to authenticate and transmit data to the myDATA digital platform with a corresponding procedure for the unique identification of sales documents and payment transactions using Payment Instruments (EFT/POS).

7.9 The Provider's interconnection with the EIPS Cashier Systems, with the Payment Instruments (EFT/POS) and with the IAPR for the transmission of the defined data shall be carried out in real time.

7.10 The Provider shall be obliged to record and document that the algebraic sum of the transactions selected to be carried out using EFT/POS by Payment Service Users, regardless of their number, cannot exceed the total amount of sales documents related to these transactions.

7.11. The Provider has the obligation to record and transmit to the myDATA digital platform the sales documents under issue that the Payment Service User did not transmitted, for the Payment Service User's Payment Signatures EIPS (Provider's Signatures) requested and not associated by the Payment Service User's Cashier System EIPS with sales documents and Unique Payment Identity, within the time limit defined on a case-by-case basis in accordance with the provisions of the decision A.1155 /2023 of the Governor of IAPR. The sales documents under issue in this case for transmission to the myDATA digital platform, are marked "Under Issue".

7.12. The Provider has the obligation to create an appropriate Method of Interconnection with the Cash Systems EIPS corresponding to its area of responsibility.

7.13. The Provider has the obligation to comply with the Basic Interconnection Rule of the decision A.1155/2023 of the Governor of the IAPR, corresponding to its area of responsibility.

7.14. The Provider shall be obliged to comply with the other obligations defined in the Interconnection Decision A.1155/2023 of the Governor of IAPR, corresponding to its area of responsibility.

25. A new Article 8 is added as follows:

"**Article 8**
Validity of the Decision
8.1 This Decision shall enter into force upon its publication in the Official Government Gazette.
8.2 Appendices A: Eligibility License File - Documents to be submitted and B: Data and Method of Transmission to the IAPR attached hereto, shall form an integral part of this Decision."

26. The paragraph b' of Par. A1 of Appendix A, is replaced by the following: "ISO-27001 security certificate, with regard to digital data and document authentication.".

27. The paragraph A2 of Appendix A, is replaced by the following: “The above documents shall be submitted in electronic form. The submission of supporting documents shall be carried out in digitally signed form, according to the law. The above excludes supporting documents issued by third parties.”.

28. In par. B1 of Appendix B, the document field "M.AP.K" is replaced by the following " **M.AP.K.**: The Unique Document Registration Number. This number is assigned by the provider's software using the relevant interface "myDATA" of the IAPR:

https://www.aade.gr/epiheiriseis/mydata-ilektronika-biblia-aade/mydata/tehnikes-prodiagrafes-ekdoseis-mydata.

29. This Decision shall be published in the Official Government Gazette. This Decision shall enter into force upon its publication in the Official Government Gazette.

THE DEPUTY MINISTER OF ECONOMICS AND FINANCE
THEOCHARIS THEOCHARIS