HELLENIC REPUBLIC

ΑΑΔΕ
Independent Authority for Public Revenue (IAPR)

Independent Authority for Public Revenue

A. GENERAL DIRECTORATE FOR ELECTRONIC GOVERNMENT

DIRECTORATE FOR INFRASTRUCTURE MANAGEMENT

DEPARTMENT E

B. GENERAL DIRECTORATE FOR TAX ADMINISTRATION

DIRECTORATE FOR AUDITS

DEPARTMENT A

Mail Address: 72 Pireos & Pyrgou Str.
Zip code 18346 MOSCHATO
Information: N. Stefos, I. Roussos, P. Mavridis
Phone.: 213 1621133
E-Mail: didypod.5@aade.gr
Url : www.aade.gr

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A.1173

TO: LIST OF RECIPIENTS

Subject: "Amendment of the technical specifications of FEMs."

DECISION

THE GOVERNOR OF THE INDEPENDENT AUTHORITY FOR PUBLIC REVENUE

Having considered:

1. The clauses of:

   a) Article 12 par. 9,13 and article 40 of Law 4308/2014 "Greek Accounting Standards, related regulations and other provisions" (A'251),

   b) Chapter A "Establishment of the Independent Authority for Public Revenue " 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), in particular Article 41,

c) par. 1 and 6 of Article 20 of Law 3842/2010 "Restoration of tax justice, combating tax evasion and other provisions" (A΄ 58), as replaced by the provisions of par. 1 of Article 69 of Law 4446/2016 (Government Gazette A' 240) and Article 75 of Law 4472/2017 (A' 74) respectively,

d) Decision POL.1068/1.4.2015 of the General Secretariat of Public Revenue "Procedures for the approval and revocation of FEMs. Obligations of holders of license of Fiscal Electronic Mechanisms (FEMs), sellers of FEMs, certified technicians of FEMs, holders - users of FEMs." (B. 497),

e) Decision POL.1220/2012 of the Ministry of Finance "Codification – Completion of technical specifications of Fiscal Electronic Mechanisms and systems. Procedures for their use and operation. Specifications of files sent to GSIS (B' 3517).

f) Decision POL.1196/2017 of the Governor of IAPR "Withdrawal from use of FEM models that have received an eligibility license based on the Decision of the Ministry of Finance Σ.1659/104/1988 (B' 497) and POL.1314/1998 (B' 1338)" (B' 4486),

g) Decision A.1011/2020 of the Governor of IAPR "Withdrawal from the use of models of Fiscal Electronic Mechanisms (FEMs), which received an eligibility license based on the Decision by the Ministry of Finance and the Economics POL.1234/9.10.2002 (1362 B) and POL1135/26-102005 (1592B'), except for the Special Secure Document Registration Tax Devices (EAFDSS), and the Taximeters Autonomous Fiscal Devices (AFDs). (B'85),

h) the joint Decision A.1060/18.3.2021 of the Deputy Minister of Finance and the Governor of the Independent Authority for Public Revenue (IAPR) "Transmission to the Independent Authority for Public Revenue (IAPR) of the data of the sales documents for energy products under paragraph 1 of article 73 of Law 2960/2001 (A' 265), as in force, either by means of FEM installed in the premises of entities - licensees of Articles 5, 6, 7 and 9 of Law 3054/2002 (A' 230), or by using Electronic Invoicing Provider Services' (B' 1217).

i) Decision A.1098/13-7-2022 of the Governor of IAPR "Determination of technical specifications (communication protocol) and other functions for the interconnection between Fiscal Electronic Mechanisms and EFT/POS terminals. Implementation on the principle of "collection by card - mandatory issuance of a receipt by a FEM"." (B' 3940),

j) Decision A.1024/31-1-2020 of the Governor of IAPR "Supplementary technical specifications of communication and encryption protocol for the transmission of data to the FEM information system" (B' 317),

k) Decision A.1171/3-8-2021 of the Governor of IAPR "Interconnection of the Fiscal Electronic Mechanisms (FEMs) with the FEM Information System of IAPR for the electronic transmission of retail sales data, issued through them, to the digital platform myDATA" (B'3596),

l) Decision of the Minister of Development and Competitiveness No. 91354/30-8-2017 "Codification of the Rules for the Circulation and Marketing of Products and Services ("DI.E.P.P.Y. Rules")" (B'2983) and

m) 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 (IAPR)" (B 4738).

2. Decision Δ6Α 1015213 ΕΞ 2013/28-1-2013 (Β΄ 130 and Β΄ 372) of the Minister of Finance and the Deputy Minister of Finance "Delegation of powers to the Secretary General of the General Secretariat of Public Revenue of the Ministry of Finance" (Β΄ 130 and Β΄ 372), in conjunction with the provisions of sub-paragraph A of par. 3 of Article 41 of Law 4389/2016.

3. The Ministerial Cabinet act. no. 1/20.1.2016 "Election 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 and decisions no. 39/3/30.11.2017 (Y.O.D.D. 689) of the Management Board of IAPR and no. 5294ΕΞ2020/17.01.2020 (Y.O.D.D. 27) of the Minister of Finance, on "Renewal of the term of office of the Governor of the Independent Authority for Public Revenue.".

4. The notification 2022/183/GR to the European Commission concerning the EFTPOS-FEM unified communication protocol.

5. The need to amend - supplement the technical specifications of the FEMs.

6. The fact that the provisions of the present decision does not cause expenditure against the budget of the Independent Authority for Public Revenue (IAPR).

WE DECIDE

To amend the technical specifications of the Fiscal Electronic Mechanisms (FEM) as follows:

Chapter 1. Amendment to the technical specifications to the FEMs in general

A. Modifications to the transaction data transmission and firmware upgrade process.

1. At the end of Article 4 of Decision A.1024/2020 of the Governor of the IAPR, the following paragraph is added:

"4.7. There is the mandatory possibility of upgrading the firmware of the ECRs, AFD, and FEMAS remotely and automatically through the manufacturer's infrastructure, if there is a new version concerning the FEM, with mandatory notification of the new firmware (binary format) and its hash value in SHA1 to the IAPR, as defined by POL 1068/2015."

2. The following sentence is added to paragraph 2.8 of Article 2 of Decision A.1024/2020 of the Governor of the IAPR:

"In addition, with the consent of the holder of the FEM, the wholesale or residence tax documents may be transmitted to another computer platform, including the myDATA digital platform, in accordance with the transmission specifications in force at the time.

In addition, ECRs, AFDs are allowed to issue special documents from their built-in printer which are headed "MYDATA DOCUMENT" and their printing ends with the indication "MYDATA DOCUMENT ENDING". For these documents, no a.txt, b.txt, e.txt files are created, nor are progressive or daily marking numbers bound or printed. In MYDATA documents, neither the ECR's Advanced Secure Electronic Digital Summary (ASEDS - ΠΑΗΨΣ) nor the FEM's QR code is printed. In addition to the required document data according to the legislation in force, the Unique Registration Number (MAPK) that the document has received from the myDATA platform must be indicated. In case of missing MAPK, the MYDATA document is not printed. It is not permitted to issue a retail transaction receipt, nor to issue a retail transaction credit receipt as a "MYDATA document", with the exception of a service receipt to be associated with a residence tax document. The amounts of the MYDATA documents are not reported in the Z, X reports, nor are they recorded in the fiscal memory."

3. Par. 2.5 of article 2 in the Decision A. 1024/2020 of the Governor of the IAPR is amended as follows:

"In the case where there is no pending receipt to be sent (e.txt) but the period of time set by the FEM IT system has elapsed, the FEM does not attempt to transmit an s.tmp file."

4. In article 2 of the Decision A.1024/2020 of the Governor of IAPR, a new paragraph is added, as follows:

"2.10. In the case of a failed s.txt or s.tmp file transfer to the FEM IT system, the FEM is allowed to immediately retry the transfer attempt automatically two more times. The FEM shall then attempt a new transmission after the end of the communication period set by the FEM IT system."

The implementation of direct (or almost direct) communication between the FEM and the FEM IT System is achieved by setting the communication period to 1 minute.

5. Increase of the QRcode data. The last paragraph and the example of article 3, of A. 1024/2020 are amended as follows:

"Control application URL by adding the "SIG" parameter URL with the following data: FEM Serial Number - 11 characters | Serial Progressive Signing Number - 8 digits in 00000000 format | SHA-1 signature of the corresponding e.txt - the first 30 of the 40 hexadecimal characters | date and time of the receipt in the format YYMMDDhhmm | total value
Example:

Serial number FEM = GRT99000204
Progressive = 00000387
Signature = 0EA2C079E722C361C6297D10F02955 (the first 30 CHARs out of a

total of 40)
Date/Time = 2211231037 (23-11-2022 10:37)
Amount = 18.35

QR Code message :
https://www1.IAPR.gr/tameiakes/myweb/q1.php?SIG=GRT99000204000003870EA2C079E722C361 C6297D10F02955221123103718.35
"

B. Amendments for the issuance of credit documents from ECRs (Electronic Cash Registers) - AFDs (Autonomous Fiscal Devices - ΑΔΗΜΕ) and the storage of the total amount paid by card via EFTPOS:

6. Subparagraph 2.9.5 of paragraph 2.9 of article 2 of chapter 2 of POL 1220/2012 is replaced as follows:
"2.9.5. The deletion of an issued fiscal receipt shall not be permitted."
7. In par. 2.9, art. 2, chapter 2 of POL 1220/2012, the following subsection is added as 2.9.5.1: "2.9.5.1. ECRs and AFDs have the function of issuing negative Retail and Wholesale documents (Credit, Cancellation). Cancellation documents are issued only for the current Z and the progressive number of the original voided document is indicated in an appropriate field in e.txt. The numbering of the daily serial number of the fiscal receipt is continuous for non-credit and credit - cancellation documents. Similarly, the progressive serial number numbering of the fiscal receipt is continuous for non-credit and credit - cancellation documents.

Subsection 10.3.4. of Article 2 of chapter 2 of POL 1220/2012 is amended as follows:

"10.3.4. Change item key

ECRs (or ECRs with Increased Capabilities) shall have a "change" key which is used in specific instances in order to change items."

Subsection 2.25.2.3 of article 2 of κεφ.2 of POL 1220/2012 is amended as follows:

"2.25.2.3. **Correction – Cancellation.** The FEM is allowed to provide the operator with the possibility of correction - cancellation of the fiscal receipt being issued. When correcting - cancelling an item, it is not allowed to correct an unsold item. Correction - cancellation of an item is understood only as a total cancellation of an item. Before allowing the correction - cancellation of an item, the FEM checks the price, code, description, quantity and VAT rate of the item to be corrected - cancelled."

8. Subsection 2.10.3 of par. 2.10 of article 2 of chapter 2 of POL 1220/2012 is replaced by the following:
"2.10.3. In the working memory there are 5 accumulators ΚΑ, ΚΒ, ΚC, ΚD and ΚΕ (ΚΑ, ΚΒ, ΚΓ, ΚΔ and ΚΕ) in which the net value amounts of non-credit transactions are stored, progressively added up and distributed to the applicable VAT rates A, B, C, D, E respectively. There are also 4 accumulators FA, FB, FG, FG, FD (ΦΑ, ΦΒ, ΦΓ,ΦΔ) in which the VAT amounts of non-credit

transactions are stored progressively, added up and distributed to the applicable VAT rates A, B, C, D respectively. In addition, the working memory contains 5 accumulators of PKA, PKB, PKC, PKD and PKE (ΠΚΑ, ΠΚΒ, ΠΚΓ, ΠΚΔ and ΠΚΕ) in which are stored progressively the summed amounts of net values of credit transactions distributed at the applicable rates respectively, as well as 4 accumulators, PFA, PFB, PFC and PFD (ΠΦΑ, ΠΦΒ, ΠΦΓ, ΠΦΔ) in which are stored progressively the summed amounts of VAT credit transactions. The working memory also holds an accumulator containing the card payment amount for sale transactions as received from the EFTPOS in the amount field, a counter of the number of card payments for sale transactions, and another accumulator containing the card refund amount for refund transactions as received from EFTPOS in the amount field and another counter of the number of card refunds for refund transactions. "

9. Subsection 2.11.8.b of paragraph 2.11. of article 2 of chapter 2 of POL 1220/2012 is replaced by the following:

"b) Data generated from daily transactions

The data produced from daily transactions must be written from the working memory to the **fiscal memory.**

Upon completion of the daily transactions after issuing the "Z" daily sales reports, an entry is made in the fiscal memory, containing the time and date, and the following details:

1. Four (4) value added tax amounts differentiated by **VAT** rate for non-credit documents, e.g. 6%, 13%, 24%, 36% and four (4) value added tax amounts differentiated by **VAT** rate for credit documents. The above amounts are derived from the accumulators FA, FB, FG, FG, FD (ΦΑ, ΦΒ, ΦΓ,ΦΔ) and PFA, PFB, PFC and PFD (ΠΦΑ, ΠΦΒ, ΠΦΓ, ΠΦΔ) of the working memory.
2. Two (2) amounts of gross non-taxed income (excluding VAT) for non-credit documents distinguished between those subject to VAT and those not subject to VAT , and two (2) amounts of gross taxable income (excluding VAT) for credit documents, distinguished between those subject to **VAT** and those not subject to **VAT**. The above amounts are derived from accumulators KA, KB, KC, KD and KE (ΚΑ, ΚΒ, ΚΓ, ΚΔ and ΚΕ) and PKA, PKB, PKC, PKD and PKE (ΠΚΑ, ΠΚΒ, ΠΚΓ, ΠΚΔ and ΠΚΕ) of the working memory.
3. The number of daily fiscal receipts (i.e. non-credit and credit or cancellation receipts together) and the number of credit - cancellation receipts for the day.
4. The total amount of card payments, i.e. sale transactions for this Z, as received from EFTPOS in the amount field, the corresponding number of card payments, and the total amount of card refunds, i.e. refund transactions for this Z, as received from EFTPOS in the amount field and the corresponding number of card refunds.
5. Four (4) amounts of value added tax differentiated by VAT rate, for non-credit documents from the start of operation of the FEM, and four (4) amounts of value added tax differentiated by VAT rate, for credit documents, from the start of operation of the FEM.

6. Two (2) amounts of non-taxed gross income (excluding VAT) distinguished between those subject to VAT and those not subject to VAT, from the start of operation of the FEM (since the activation of the fiscal memory) for non-credit documents, and two (2) amounts of non-taxed gross income (excluding VAT) differentiated between those subject to VAT and those not subject to VAT, from the start of operation of the FEM (since the activation of the fiscal memory) for credit documents.
7. The total amount of card payments, i.e. sale transactions since the start of operation of the FEM, as received from EFTPOS in the amount field, the corresponding number of card payments, and the total amount of card refunds, i.e. refund transactions since the start of operation of the FEM, as received from EFTPOS in the amount field and the corresponding number of card refunds.
8. The number of the "Z" Daily Sales Report since the FEM's beginning of operation.
9. The number of receipts issued since the start of operation of the FEM (i.e. non-credit and credit or cancellation receipts together), as well as the number of credit or cancellation receipts issued since the start of operation of the FEM.
10. The number of the working memory errors (CMOS Error) since the FEM's beginning of operation.
11. The amount of changes in the VAT since the beginning of operation of the FEM.
12. The amount of changes in the title since the beginning of operation of the FEM.
13. The amount of physical disconnections of the printer since the beginning of operation of the FEM.
14. The amount of "interventions" by authorized technician since the beginning of operation of the FEM.
15. The control character (byte) confirming proper storage in the fiscal memory.

10. Subsection 2.26.2.3.3.10 of paragraph 2.26 of article 2 of chapter 2 of POL 1220/2012 is replaced by the following:

- "10. The Daily Accumulators and the Daily Totals and how they were formed from the total daily traffic:

i. Four (4) VAT amounts corresponding to VAT rates A, B, C and D (e.g. 6%, 13%, 24% and 36%) for non-credit documents and four (4) VAT amounts corresponding to VAT rates A, B, C and D (e.g. 6%, 13%, 24% and 36%) for credit documents.
ii. The total amount of the total untaxed gross revenue (excluding VAT) corresponding to the 4 VAT rates A+B+C+D (e.g. 6%, 13%, 24% and 36%) for non-credit documents and the total amount of the total untaxed gross revenues (excluding VAT) corresponding to the 4 VAT rates A+B+C+D (e.g. 6%, 13%, 24% and 36%) for credit documents.
iii. The amount of revenue corresponding to the E (0%) rate for non-credit documents and the amount of revenue corresponding to the E (0%) rate for credit documents.
iv. The total amount of card payments, i.e. sale transactions for this Z, as received from EFTPOS in the amount field, the corresponding number of card payments, and the total amount of card refunds, i.e. credit transactions for this Z, as received from EFTPOS in the amount field and the corresponding number of card refunds.
v. Any fiscal memory reports since the previous (last) "Z" daily sales report was generated, stating:

- The number of fiscal receipts issued on the day (i.e. non-credit and credit or cancellation documents together) and the number of fiscal receipts issued on the day for credit or cancellation documents.
- VAT rate changes (in detail from ... to ...);
- The discounts, increases, changes, corrections for non-credit documents and the discounts, increases, changes, corrections for credit documents.
- The number of working memory errors (CMOS Errors)
- Name changes (in detail from ... to ...);
- The number of printer disconnections.
- The number of "interventions" by an authorised technician.

vi. The Advanced Secure Electronic Digital Summary (ASEDS - ΠΑΗΨΣ) resulting from all the data of the Daily Transactions of the Internal Memory (flash memory card, EEPROM, etc.) of the Electronic Journal, including the last issued daily certification of the previous issued fiscal "Z" Daily Sales Report until the issuing of the current "Z" Daily Sales Report.

11. Subsection 2.26.2.3.3.11 of paragraph 2.26 of article 2 of chapter 2 of POL 1220/2012 is replaced by the following:

"11. The fiscal memory reports since the FEM started operation, including the current daily transactions, stating :

i. The totals (progressive totals) of VAT amounts broken down by rate category for non-credit documents and the totals (progressive totals) of VAT amounts broken down by rate category for credit documents.
ii. The total untaxed gross (excluding VAT) revenue from the start of operation of the FEM, distinguishing between that subject to VAT and that not subject to VAT for non-credit documents and the total gross untaxed (excluding VAT) revenue from the start of operation of the FEM, distinguishing between that subject to VAT and that not subject to VAT for credit documents.
iii. The total amount of card payments, the corresponding number of card payments, and the total amount of card refunds, and the corresponding number of card refunds.
iv. The number of fiscal receipts issued (i.e. non-credit and credit or cancellation receipts together) and the number of fiscal receipts issued for credit or cancellation documents.
v. The total number of VAT rate changes;
vi. The total number of working memory errors (CMOS errors);
vii. The total number of wording changes;
viii. The total number of spontaneous printer disconnections;
ix. The number of "interventions" by authorised technician.

12. The table in 2.26.2.5 is amended as follows:

DOCUMENT FIELD	INDICATIVE REPRESENTATION OF A DOCUMENT
Optional 6-line thank you message or free text or logo	WELCOME TO THE STORE
1ST FIELD Entry of document details 2.9.2	FISCAL RECEIPT - START
2ND FIELD Indication of data as per par. 2.26.2.3 (name of the company - merchant - VAT number- tax office etc.)	- Name of the merchant or business • Address • - Occupation – Activity – VAT number • Tax office in which the FEM owner is registered
3RD FIELD Indication of data as per par. 2.26.2.3 (FEM number for its identification, in case there is more than one FEM in the same store. - Date and time the receipt was generated - Z Daily Sales Report number	FEM No. 01 OPERATOR 01 ISSUANCE OF DOCUMENT: 20-02-2012 11:03:00 "Z" DAILY SALES REPORT Z0098
4TH FIELD NON-CREDIT DOCUMENTS	TOTAL SALES 29 814.00 TOTAL DISCOUNTS 3 4.75 TOTAL INCREASES 3 2.50

	TICKETS	0	0.00
	COUPONS	0	0.00
	TOTAL SALES		811.75
	TOTAL REFUNDS	3	17.00
	TOTAL PAYMENTS BY CARD		311.00

5TH FIELD OF CREDIT DOCUMENTS	TOTAL CREDITS	1	100.00
	TOTAL CREDIT DISCOUNTS	0	0.00
	TOTAL CREDIT INCREASES	0	0.00
	CREDIT TICKETS	0	0.00
	CREDIT COUPONS	0	0.00
	TOTAL CREDITS		100.00
6TH FIELD	CASH TRAY CONTENTS		
	SALES CASH		384.75
	CREDIT		76.00
	CREDIT CARD -1		125.00
	CREDIT CARD -2		50.00
	CREDIT CARD -3		100.00
	CREDIT CARD -4		25.00
	FOREIGN EXCHANGE		0.00
	CHEQUES		51.00
7TH FIELD	CASH REGISTRY OPERATIONS		
	CASH	9	384.75
	COLLECTION, PARTIAL	1	500.00
	PAYMENT, PARTIAL	1	100.00
	CORRECTIONS	2	31.00
	CORRECTIONS, DIRECT	2	8.40
	CORRECTIONS, TOTAL	2	21.00
	CHANGES	3	17.00
	CHANGES (SPECIAL KEY)	0	0.00
	DISCOUNTS %	1	0.75
	DISCOUNTS % (SPECIAL KEY)	0	0.00
	DISCOUNTS (-)	2	4.00
	DISCOUNTS(-) (SPECIAL KEY)	0	0.00
	INCREASES %	1	0.50
	INCREASES % (SPECIAL KEY)	0	0.00
	INCREASES (+)	2	2.00
	INCREASES (+) (SPECIAL KEY)	0	0.00

	(* similar for other cash registry action keys)
8TH FIELD NON-CREDIT DOCUMENTS	DAILY DATA PER VAT PERCENTAGE OF VAT A: 06.00% COLLECTION OF RATE A: 131.00 NET VALUE OF RATE B: 123.59 VAT OF RATE A: 7.41

	PERCENTAGE OF VAT B: 13.00% COLLECTION OF RATE B: 150.50 NET VALUE OF RATE B: 133.19 VAT OF RATE B: 17.31 PERCENTAGE OF VAT C: 24.00% COLLECTION OF RATE C: 82.00 NET VALUE OF RATE C: 66.13 VAT OF RATE C: 15.87 PERCENTAGE OF VAT D: 36.00% COLLECTION OF RATE D: 345.00 NET VALUE OF RATE D: 253.68 VAT OF RATE D: 91.32 PERCENTAGE OF VAT E: 00.00% COLLECTION OF RATE E: 103.25 NET VALUE OF RATE E: 103.25 VAT OF RATE E: 0.00 TOTAL COLLECTION OF ABCD: 708.50 NET VALUE OF ABCD: 576.59

	TOTAL VAT:	131.91
	TOTAL COLLECTION OF E:	103.25
	DAILY NUMBERING OF RECEIPTS:	14
	PROGRESSIVE NUMBERING OF RECEIPTS:	234
	NUMBER OF DAILY CREDIT OR CANCELLATION DOCUMENTS	2

9TH FIELD OF CREDIT DOCUMENTS	DAILY DATA BY VAT ON CREDIT DOCUMENTS		
	PERCENTAGE OF VAT A:	06.00%	
	REFUND OF RATE A:		0.00
	NET VALUE OF RATE B:		0.00
	VAT OF RATE A:		0.00
	PERCENTAGE OF VAT B:	13.00%	
	REFUND OF RATE B:		0.00
	NET VALUE OF RATE B:		0.00
	VAT OF RATE B ::		0.00
	PERCENTAGE OF VAT C:	24.00%	
	REFUND OF RATE C:		124.00
	NET VALUE OF RATE C:		100.00
	VAT OF RATE C :		24.00
	PERCENTAGE OF VAT D :	36.00%	
	REFUND OF RATE D:		0.00
	NET VALUE OF RATE D:		0.00
	VAT OF RATE D:		0.00
	PERCENTAGE OF VAT E:	00.00%	
	REFUND OF RATE E:		0.00
	NET VALUE OF RATE E:		0.00

	VAT OF RATE E:	0.00
	TOTAL REFUND OF ABCD:	124.00
	NET VALUE OF ABCD:	100.00
	TOTAL VAT:	24.00
	TOTAL REFUND OF E:	0.00

10TH FIELD - OPTIONAL	ANALYSIS OF DEPARTMENTS	
	DEPARTMENT 01	
	COLLECTION: 133.00	PIECES: 7
	CHANGES: -2.00	PIECES: 1
	NET VALUE: 123.59	VAT A (06.00%): 7.41
	DEPARTMENT 02	
	COLLECTION: 150.50	PIECES: 7
	CHANGES: -0.00	PIECES: 0
	NET VALUE: 133.19	VAT B (13.00%): 17.31
	DEPARTMENT 03	
	COLLECTION: 87.00	PIECES: 6
	CHANGES: -5.00	PIECES: 1
	NET VALUE: 66.13	VAT C (24.00%): 15.87
	DEPARTMENT 04	
	COLLECTION: 345.00	PIECES: 5
	CHANGES: -0.00	PIECES: 0
	NET VALUE: 253.68	VAT D (36.00%): 91.32
	DEPARTMENT 05	
	COLLECTION: 113.25	PIECES: 7
	CHANGES: -10.00	PIECES: 1
	NET VALUE: 103.25	VAT E (00.00%): 00.00

	TOTAL DEPARTMENTS: 828.75 PIECES SOLD: 32 TOTAL CHANGES IN DEPARTMENTS: 17.00 PIECES CHANGED: 3.00 DEPARTMENTAL ANALYSIS IS OPTIONAL AND REGULATED BY THE ENTREPRENEUR
11TH FIELD - OPTIONAL	ANALYSIS OF CATEGORIES CATEGORY 01 COLLECTION: 800.00 PIECES: 25 CHANGES: -17.00 PIECES: 3 CATEGORY 02 COLLECTION: 28.75 PIECES: 7 CHANGES: -0.00 PIECES: 0 TOTAL CATEGORIES: 828.75 PIECES SOLD: 32.00 TOTAL CATEGORY CHANGES: 17.00 PIECES CHANGED: 3.00

12TH FIELD NON-CREDIT DOCUMENTS	PROGRESSIVE DATA ON NON-CREDIT DOCUMENTS ENTERED IN THE TAX DATA MEMORY PROGRESSIVE NUMBERING OF RECEIPTS: 234 VAT A PERCENTAGE: 06.00% VAT OF RATE A: 7,437.96 VAT B PERCENTAGE: 13.00% RATE B VAT: 22,614.31 VAT C PERCENTAGE:24.00% RATE C VAT: 11,330.60 VAT D PERCENTAGE: 36.00% RATE D VAT: 269.63 TOTAL COLLECTION OF ABCD: 348,442.58 TOTAL COLLECTION OF E: 2,004.91 TOTAL PAYMENTS BY CARD 23311.00

13TH FIELD OF CREDIT DOCUMENTS	PROGRESSIVE DATA OF CREDIT DOCUMENTS ENTERED IN THE FISCAL MEMORY TOTAL NUMBER OF CREDIT OR CANCELLATION DOCUMENTS 32 VAT A PERCENTAGE: 06.00% VAT OF RATE A: 0.00 VAT B PERCENTAGE:: 13.00% VAT OF RATE B : 0.00 VAT C PERCENTAGE: 24.00% VAT OF RATE C: 324.00 VAT D PERCENTAGE: 36.00% VAT OF RATE D: 0.00 TOTAL REFUND OF ABCD: 324.00 TOTAL REFUND OF E 0.00

14TH FIELD	CHANGES ENTERED IN THE FISCAL MEMORY CMOS ERROR DAILY: 0001 GENERAL: 0029 TECHNICIAN INTERVENTIONS DAILY: 0001 GENERAL: 0031 FISCAL MEMORY DISCONNECTIONS DAILY: 0000 GENERAL: 0000 PRINTER DISCONNECTIONS DAILY: 0000 GENERAL: 0003 . . VAT CHANGES: 04 CHANGES IN WORDING: 02
15TH FIELD	FEM SERIAL NUMBER.
16TH FIELD Entry of document details 2.9.2	FISCAL RECEIPT - END

13. Subsection 2.26.3.2. of Chapter 2 of POL 1220/2012 is amended as follows:

"2.26.3.2. This report is for information purposes only and, as such, must state "THIS IS NOT A FISCAL RECEIPT". The following must be shown on the Analytical Fiscal Memory Report:

1. Surname, forename and father's name or trading name of businessman or business.
2. Address.
3. Profession/activity.
4. VAT NO.
5. Tax Office to which the holder - user of the FEM is subject
6. The heading "ANALYTICAL FISCAL MEMORY REPORT".
7. Identification number of the FEM, where there are more than one FEMs in the same outlet.
8. Date and time of issue of the report
9. <u>For each "Z" daily sales report:</u>
   - I. *the serial number of the "Z" daily sales report and the date it was generated;*
   - II. The VAT amounts for the day of the specific "Z", broken down by rate category and also broken down for non-credit and credit documents.
   - III. The total gross untaxed revenue (net of VAT) for the day covered by the "Z" daily sales report

in question, distinguishing between those that are subject to VAT and those that are not, as well as for non-credit and credit documents.

IV. The number of fiscal receipts issued (in total) on the day of the specific "Z" and the number of credit or cancellation documents issued on the day.

V. The total amount of card payments, the corresponding number of card payments, and the total amount of card refunds, and the corresponding number of card refunds.

VI. Number of VAT rate changes for the day covered by the "Z" daily sales report in question;

VII. Number of working memory errors (CMOS errors) for the day covered by the "Z" daily sales report in question;

VIII. Number of wording changes for the day covered by the "Z" daily sales report in question.

IX. Number of spontaneous printer disconnections for the day covered by the "Z" daily sales report in question.

X. Number of "interventions" by the authorised technician.

10. The FEM fiscal memory reports for the period in question, stating:

I. The running totals of the VAT amounts, broken down by VAT rates;

II. The total gross untaxed revenue (net of VAT), distinguishing between those that are subject to VAT and those that are not, as well as for non-credit and credit documents. .

III. The number of fiscal receipts issued (in total) and the number of credit or cancellation documents

IV. The total amount of card payments, the corresponding number of card payments, and the total amount of card refunds, and the corresponding number of card refunds.

V. The total number of VAT rate changes.

VI. The total number of working memory errors (CMOS errors).

VII. The total number of wording changes.

VIII. . The total number of spontaneous printer disconnections;

IX. The total number of "interventions" by authorised technician.

11. The serial number of the Fiscal Electronic Mechanism (FEM).".

14. Subsection 2.26.4.2. of chapter 2 of POL 1220/2012 is amended as follows:

"2.26.4.2. This report is for information purposes only and, as such, must state "THIS IS NOT A FISCAL RECEIPT". The SUMMARY FISCAL MEMORY REPORT shall contain the following:

1. Surname, forename and father's name or trading name of businessman or business.
2. Address.
3. Profession/activity.
4. VAT NO.
5. Tax Office to which the holder - user of the FEM is subject
6. The heading "SUMMARY FISCAL MEMORY REPORT".
7. FEM identification number, where there are more than one FEMs in the same outlet.
8. Date and time of issue of the report.
9. The FEM fiscal memory reports <u>for the period in question</u>, stating:
    I. The totals (running totals) of VAT amounts broken down by rate category and also broken down for non-credit and credit documents.
    II. The total gross untaxed revenue (net of VAT), distinguishing between those that are subject to VAT and those that are not, as well as for non-credit and credit

documents.

III. The number of fiscal receipts issued (in total) and the number of credit or cancellation documents.

IV. The total amount of card payments, the corresponding number of card payments, and the total amount of card refunds, and the corresponding number of card refunds.

V. The total number of VAT rate changes.

VI. The total number of working memory errors (CMOS errors).

VII. The total number of wording changes.

VIII. The total number of spontaneous printer disconnections.

IX. The total number of "interventions" by authorised technical.

10. The serial number of the FEM.

15. In subsection 2.25.2.6 of paragraph 2.25 of Article 2 of POL. 1220/2012, the following sentence is added:

"The total cancellation of the procedure for the initial issue of an Invoice or Dispatch Note or Order Form or Special Cancellation Item in the ECRs and AFDs does not increase the corresponding document numbering counter, in the case where special counters are used in the FEM for the above-mentioned documents. However, in the case where the progressive serial number of the FEM signing is used as the serial number that uniquely identifies the invoice in accordance with paragraph 1.b of article 9 of Law 4308/2014, no additional action is taken in the case of total cancellation, regarding the progressive serial number of the FEM signing. Consequently, in any case where the above-mentioned versions are not completed, the serial numbers of the system will not be affected. "

C. Modifications to the hardware:

16. Subsection 2.17.3.1 of par. 2.17 of article 2 in chapter 2 of POL 1220/ 13-1312/2012 is replaced by the following: "2.17.3.1. Access to the inside of the FEM is protected by a special protection screw, which connects the upper part of the FEM to its mount. The special protection screw can be located anywhere, even under the hinged lid of the printer."

17. In subsection 10.3.1. of paragraph 10.3. of article 10 of chapter 2 of POL 1220/2012, a sentence is added as follows: "ECRs and ECRs with Increased Capabilities are provided with the possibility of a detachable keyboard. If the keypad is disconnected, the operation of the machine is interrupted. However, the keyboard is an integral part of the approval and shall be preserved together with the sample of the ECR."

18. In subsection 10.2.1. of paragraph 10.2. of article 10 of chapter 2 of POL 1220/2012, a sentence is added as follows: "Fiscal ECRs and Fiscal ECRs of Increased Capabilities (ΦΤΜ/ΑΔ) are provided with the possibility of detachable screens. If any screen is disconnected, the machine will stop working. However, the screens are an integral part of the approval and are kept together with the ECR sample."

19. Paragraph 7.5 of article 7 of chapter 2 of POL 1220/2012 on Impermeability is repealed.

D. Modifications for transmission data:

20. In tables B,C of chapter 3 of POL 1220/2012 and in table A of chapter 2 of POL 1220/2012, new fields are added immediately after the currency code and before the Advanced Secure Electronic Digital Summary (ASEDS - ΠΑΗΨΣ), as follows: NUMBER OF PAYMENTS BY CARD (N:2), TOTAL CARD PAYMENTS (N 18:2), CARD PAYMENT ID (C 60), mydata (C 400), RELATED DOCUMENT (N 8) (only in Table A), RANDOM (C 10).

In the "total card payments" field, the total amount paid for the specific document (fiscal receipt, retail receipt, invoice), by debit or credit card, from a POS connected to the FEM is placed and transmitted.

The "CARD PAYMENT ID" field contains information for the identification of the card payment. In documents with code 356, 358, this field contains the information sent by EFTPOS. On standard documents such as fiscal receipts, retail receipts, invoices, retail credit or credit invoices issued by the FEM and pre-loaded into EFTPOS for subsequent payment, the session number is placed in the "card payment id" field.

The "Related document" field exists only in table A and contains information on the original document which is cancelled in case of a special cancellation document issued by the ECR - AFD. In particular, if a special cancellation document is issued by an ECR or AFD, the field "relevant document" contains the progressive number of the original document for which the special cancellation document is issued (N:8).

The "RANDOM" field contains a 10-digit random sequence consisting of 0..9 and A..F.

The "mydata" field contains quads which are derived as follows:

In ECRs, AFDs, there are two parameters in the Department programming: myDATA revenue type (number 1-6) , myDATA VAT exemption reason (number 1-31).

The myDATA input type parameter (number 1-6) shall take one of the following values:

1: MERCHANDISE or GOODS (DEFAULT)
myDATA IncomeClassificationCategory="category1_1"
myDATA IncomeClassificationType="E3_561_003"
myDATA IncomeClassificationType="E3_561_004"
myDATA IncomeClassificationType="E3_561_005"
myDATA IncomeClassificationType="E3_561_006"
myDATA IncomeClassificationType="E3_561_007"

2: PRODUCT
myDATA IncomeClassificationCategory="category1_2"
myDATA IncomeClassificationType="E3_561_003"
myDATA IncomeClassificationType="E3_561_004"
myDATA IncomeClassificationType="E3_561_005"
myDATA IncomeClassificationType="E3_561_006"
myDATA IncomeClassificationType="E3_561_007"

3: SERVICE
myDATA IncomeClassificationCategory="category1_3"
myDATA IncomeClassificationType="E3_561_003"

myDATA IncomeClassificationType="E3_561_004"
myDATA IncomeClassificationType="E3_561_005"
myDATA IncomeClassificationType="E3_561_006"
myDATA IncomeClassificationType="E3_561_007"
myDATA IncomeClassificationType="E3_563"

4: FIXED ASSET
myDATA IncomeClassificationCategory="category1_4"
myDATA IncomeClassificationType="E3_880_002"
myDATA IncomeClassificationType="E3_880_003"
myDATA IncomeClassificationType="E3_880_004"
myDATA IncomeClassificationType="E3_561_007"

5: OTHER REVENUE / PROFITS
myDATA IncomeClassificationCategory="category1_5"
myDATA IncomeClassificationType="E3_561_007"
myDATA IncomeClassificationType="E3_562"
myDATA IncomeClassificationType="E3_563"
myDATA IncomeClassificationType="E3_570"

6: INCOME ON BEHALF OF THIRD PARTIES
myDATA IncomeClassificationCategory="category1_7"
myDATA IncomeClassificationType="E3_881_002"
myDATA IncomeClassificationType="E3_881_003"
myDATA IncomeClassificationType="E3_881_004"

The myDATA VAT exemption reason parameter (number 1-31) shall take one of the following values:

Code	Description	Code	Description
1	Without VAT - Article 2, and 3 of the VAT Code	13	Without VAT - Article 27.1.c - Deep-sea vessels of the VAT Code
2	Without VAT - Article 5 of the VAT Code	14	Without VAT - Article 28 of the VAT Code
3	Without VAT - Article 13 of the VAT Code	15	Without VAT - Article 39 of the VAT Code
4	Without VAT - Article 14 of the VAT Code	16	Without VAT - Article 39a of the VAT Code
5	Without VAT - Article 16 of the VAT Code	17	Without VAT - Article 40 of the VAT Code
6	Without VAT - Article 19 of the VAT Code	18	Without VAT - Article 41 of the VAT Code
7	Without VAT - Article 22 of the VAT Code	19	Without VAT - Article 47 of the VAT Code
8	Without VAT - Article 24 of the VAT Code	20	VAT included - Article 43 of the VAT Code
9	Without VAT - Article 25 of the VAT Code	21	VAT included - Article 44 of the VAT Code
10	Without VAT - Article 26	22	VAT included - Article 45 of the VAT

	of the VAT Code		Code
11	Without VAT - Article 27 of the VAT Code	23	VAT included - Article 46 of the VAT Code
12	Without VAT - Article 27 - Deep-sea vessels under the VAT Code	24	Without VAT - Article 6 of the VAT Code
25	Without VAT - POL. 1029/1995	26	Without VAT - POL. 1167/2015
27	Other VAT exemptions	28	Without VAT - Article 24 (b) (1) of the VAT Code (Tax Free)
29	Without VAT - Article 47b of the VAT Code (OSS non-EU scheme)	30	Without VAT - Article 47c of the VAT Code (OSS non-EU scheme)
31	Without VAT - Article 47d of the VAT Code (IOSS)		

Based on the sales of the document and the department to which each sold item belongs, in the mydata field of the corresponding e.txt file, quads are created such as: (VAT rate, Net Value, myDATA revenue type, myDATA VAT exemption reason) (4 subfields)

Example of mydata field: [(24.00,100.00,1,0),(24.00,100.00,3,0),(0.00,100.00,3,18)]

(24.00,100.00,1,0) -> VAT rate 24.00, Net value 100.00, Goods, 0: no VAT exemption.

(24.00,100.00,3,0) -> VAT rate 24.00, Net value 100.00, Service, 0: no VAT exemption.

(0.00,100.00,3,18) -> VAT rate 0.00, Net value 100.00, Service, 18: Reason for VAT exemption.

The net value amounts have the same sign as the corresponding amounts in the net value fields A...E.

In the case of FEMAS (ΦΗΜΑΣ), the above quads are created by the Commercial Management Application in accordance with the above rules and sent to FEMAS in the above format. FEMAS or its special software, checks that the totals of the net values by VAT category coincide with the total calculated in the fields NET VALUE A. ... NET VALUE E of the e.txt file, and if they coincide accepts the data. Otherwise, it responds with an error indication to the ERP commercial management application for correction, and waits for the correct data.

In any case, the FEM specifications corresponding to data transmission procedures on the myDATA digital platform shall be harmonised and operate in accordance with the platform specifications, as applicable.

In case of absence of a quad in the mydata field and in case of errors, the FEM IT system follows the following predefined settings, automatically creating or filling in the quad according to the following rules:

1. If there is a non-zero net value A to E, without the corresponding quadruple, the FEM IT system creates the quadruple as follows: the net value is taken from the corresponding net

value field of e.txt, the VAT rate from the corresponding division (VAT amount)/(net value), rounded up or down to one of the normal or reduced VAT rates applicable.

2. If the myDATA input type field is less than 1 or greater than 6 or is not specified, the myDATA input type is set to 1. In the case where the document code refers to sales of products, the mydata revenue type is defaulted to 2. In the case where the document code refers to the provision of services, the mydata revenue type is defaulted to 4. The above rule shall also apply in the case of credit documents or special cancellation documents.

3. If there is a net value of category E and the mydata VAT exemption reason is less than 1 or greater than 31 or is not shown, the mydata VAT exemption reason is set to 7.

The above automatic corrections are recorded in the FEM IT system by FEM model for further investigation of the problem by the Committee.

21. In Table D of Chapter 3 of POL 1220/2012, the titles of documents are amended as follows:

165 INVOICE

169 CREDIT INVOICE

162 SERVICES INVOICE

173 RETAIL SALE RECEIPT (GOODS)

175 RETAIL SALES CREDIT RECEIPT (GOODS)

222 SALES INVOICE (GOODS) - DISPATCH NOTE

In Table D of Chapter 3 of POL 1220/2012, new document titles are added as follows:

CODE	TITLE	EXPLANATION	AMOUNT SIGN
39	Fiscal memory SUMS in case of s.txt file corruption	In accordance with the instructions ΔΙΔΥΠΟΔ Ε 1034804 ΕΞ 2021/23-4-2021. The amounts are the algebraic sums of the non-credit documents minus the credit documents	
166	PRODUCT SALE INVOICE		PLUS
167	GOODS SALE INVOICE		PLUS
172	PRODUCT RETAIL SALES RECEIPT		PLUS
214	PRODUCT SALE INVOICE – DISPATCH NOTE		PLUS

350	CREDIT INVOICE FOR THE SALE (RETURN) OF PRODUCTS		MINUS
351	CREDIT RECEIPT FOR THE RETAIL SALE (RETURN) OF PRODUCTS		MINUS
352	CREDIT INVOICE FOR SERVICES		MINUS
353	CREDIT RECEIPT FOR THE PROVISION OF SERVICES		MINUS
354	CREDIT INVOICE FOR THE SALE (RETURN) OF GOODS		MINUS
356	Payment by card in EFTPOS of a pre-loaded receipt already issued by the FEM. Refund to a card (refund transaction) made autonomously in EFTPOS.	A.1098/2022	
357	Command resend-all		
358	Payment by card from a connected EFTPOS	A.1098/2022	
359	Miscellaneous information		
189	Table change		

Code 356 refers to credit or debit card payments made by EFTPOS to service an already preloaded receipt or invoice issued by the FEM, as well as to card refunds (credit transactions) made autonomously by the EFTPOS. No a.txt or b.txt files are produced, no printouts, only e.txt. In e.txt, the date and time is recorded as the date and time when the EFT-POS updates the FEM, number 1 is recorded in the number of card payments field and the amount paid with a plus sign or the amount returned to the card with a minus sign is recorded in the total card payments field. This amount is contained in the amount field of the transdata, in the EFTPOS-FEM unified communication protocol. In the "card payment identification" field, the following information is recorded for each payment made by EFT-POS disconnected from the FEM:

Session number # Acqid (generated by the POS and included in the trans-data field) # *terminalid* (POS TID bank serial number) # *rrn* (bank unique transaction number) # transaction date and time in the format YYYYMMDDHHmm # amount_final (included in the

transdata field) # txn-ecr-status # txn-type # stan
The daily number and the progressive number are zero. The fields “Z number” and “FEM serial number” shall contain the Z number and the FEM serial number for the specific Z and the specific FEM. Similarly, the issuer's VAT number field contains the VAT number of the FEM holder.

Code 357 refers to RESEND-ALL commands sent by the FEM to the EFT- POS. No a.txt or b.txt files are produced, no printouts, only e.txt. In e.txt, the date and time is recorded as the date and time of the resend-all command from the FEM. The daily number and the progressive number are zero. The fields “Z number” and “FEM serial number” shall contain the Z number and the FEM serial number for the specific Z and the specific FEM. Similarly, the issuer's VAT number field contains the VAT number of the FEM holder. Upon receipt of the RESEND-ALL order, the EFTPOS sends to the FEM the REFUND transactions as well as the payments of pre-loaded receipts or invoices already issued by that FEM, and only for those of them executed after the previous execution of a RESEND-ALL command.

Code 358 refers to payments or refunds by credit or debit card made by EFT-POS being connected to the FEM. No a.txt or b.txt files are produced, no printouts, only e.txt. In the e.txt the date and time is recorded as the date and time when the EFT-POS updates the FEM, number 1 is recorded in the field number of card payments. In the total card payments field, the amount paid with a plus sign or the amount refunded to the card with a minus sign is recorded. This amount is contained in the amount field of the transdata, in the EFTPOS-FEM unified communication protocol. In the "card payment identification" field, the following information is recorded for each payment made by EFT-POS connected to the FEM:
Session number # Acqid (generated by the POS and included in the trans-data field) # *terminalid* (POS TID bank serial number) # *rrn* (bank unique transaction number) # transaction date and time in the format YYYYMMDDHHmm # amount_final (included in the transdata field) # txn-ecr-status.
Depending on the implementation, the documents with code 358 are either immediately after the e.txt line of the document for which the payment was made, or immediately before the e.txt line of the document for which the payment was made. The daily number is the same as that of the document for which the payment was made, while the progressive number is the opposite (with a minus sign) of the progressive number of the document for which the payment was made.

The fields “Z number” and “FEM serial number” shall contain the Z number and the FEM serial number for the specific Z and the specific FEM. Similarly, the issuer's VAT number field contains the VAT number of the FEM holder.

Code 359 refers to various useful information sent once per Z. The "additional information" field for e.txt generated by FEMAS contains the following information: # Number of CMOS failures since commencement of operation # Number of technician interventions since commencement of operation# Number of fiscal memory disconnections since commencement of operation# Number of printer disconnections since commencement of operation# Number of VAT changes since commencement of operation# FEM firmware

version# Total net value of the amount subject to a guest fee or a fee on the gross receipts of restaurants and similar establishments, or a fee on the gross receipts of amusement centres of an amount, or a fee on the gross receipts of casinos of an amount, or other fees on the gross receipts of an amount # 1..5 where 1 means a guest fee, 2 means a fee on the gross receipts of restaurants and similar establishments, 3 means a fee on the gross receipts of amusement centres, 4 means a fee on the gross receipts of casinos, 5 or other value means other fees on the gross receipts of an amount. The setting of the value 1..5 is obtained from the parameters of the FEM.
The "additional information" field for e.txt generated by ECR - AFD shall contain the following information: #@359# number of CMOS failures since commencement of operation # number of technician interventions since commencement of operation # number of fiscal memory disconnections since commencement of operation # number of printer disconnections since commencement of operation # number of VAT changes since commencement of operation # FEM firmware version # total net value of the amount subject to the fee #1..5 where 1 means guest fee, 2 means fee on gross receipts of restaurants and similar establishments, 3 means fee on gross receipts of amusement centers, 4 means fee on gross receipts of casinos, 5 or other value means on other fees on gross receipts amount. The setting of the value 1..5 is obtained from the parameters of the FEM.

All of the above number fields are integers, except for Version firmware which is alphanumeric, and except for Total net visitor fee etc, which has 2 decimal places. The daily number and the progressive number are zero. The fields “Z number” and “FEM serial number” shall contain the Z number and the FEM serial number for the specific Z and the specific FEM. Similarly, the issuer's VAT number field, contains the VAT number of the FEM holder.

Code 189 is for a table total or partial change, for a restaurant FEMAS. The "additional information" field for e.txt generated by restaurant FEMAS contains the following information: ~ Table number transferred ~ to which table number is transferred ~ Net amount A ~ Net amount B ~ Net amount C ~ Net amount D ~ Net amount E ~ VAT A ~ VAT B ~ VAT C ~ VAT D ~ Net refund amount A ~ Net refund amount B ~ Net refund amount C ~ Net refund amount D ~ Net refund amount E ~ VAT A refund ~ VAT B refund ~ VAT C refund ~ VAT D refund . The amounts shown are the total transfer amounts and are less than or equal to the corresponding amounts on the order forms issued for the table being transferred up to the time of the table change.

E. Interface with EFT-POS :

22. In paragraph 2.25.2 of article 2 of chapter 2 of POL 1220/2012, the following subparagraph is added:

"2.25.2.8. The FEM is able to interface with EFT-POS according to the unified communication protocol. In the case where a payment is to be made by card, the amount to be paid is entered in the FEM and transmitted to EFT-POS. If the payment is made, the FEM receives from the EFT-POS that the payment has been made and deducts it from the amount due for payment. If the payment is not made, the FEM does not deduct the amount from the amount due for payment. After the fiscal receipt is printed, the EFT-POS payment receipts for that fiscal receipt are printed by the FEM printer. The total amount of card payments per transaction

amount is recorded in the working memory of the FEM, transferred to the corresponding e.txt file, added up in a special accumulator and transferred to the fiscal memory.

The ECR/AFD , during the issuing process, has the possibility to send a document it issues to EFTPOS, in order to make the subsequent payment of the document by card, with the restriction of not entering an amount in EFTPOS for sale transactions, i.e. for card payments.

In the case of an AFD without a restaurant programme, it is allowed that the communication between the AFD and EFTPOS is done through special software that is an integral part of the AFD's approval. This special AFD software reads the encryption key from AFD for each upcoming communication with EFT-POS, and does not disclose it to any other system or application, nor does it store it anywhere."

F. Data transfers to an SD card:

23. Amendments to paragraph 5.6 of article 5 of chapter 2 of POL 1220/2012.
Subsection 5.6.3.1 of paragraph 5.6. of article 5 of chapter 2 of POL 1220/2012 is amended as follows:

"5.6.3.1. The successful completion and transfer of the stored data-documents, from the Temporary Daily document Storage Memory and the corresponding digital signature file, to an electronic magnetic or optical storage medium, is recorded as a special entry in the Fiscal memory, along with the date and time. After the successful transfer of the data, the data - documents of the Temporary Daily document Storage Memory are deleted, so that it can be reused."

Subsections 5.6.3.3. and 5.6.3.4 of paragraph 5.6. of article 5 of chapter 2 of POL 1220/2012 are deleted.

G. Vending machines Autonomous Fiscal Devices (AFD):

24. In chapter 2 of POL 1220/2012, article 18 is added as follows:

"Article 18: Vending machines AFDs.

18.1. In general.

18.1.1. A 'payment system' is defined as a system for receiving payment either from coins (coin acceptor), banknotes, credit or debit cards or prepaid cards. A "vending machine" is defined as a machine that sells products or offers services (e.g. a car wash) by paying a fee to the payment receiver.

18.1.2. The location (placement) of the individual AFD is in the locked interior of the interconnected vending machine.

18.1.3. In addition, the individual AFD of the automated vendor has an integrated Special Data Communication Port (SDCP) exclusively for the communication and transfer of data to and from the payment system.

18.1.4. Only one multi-capacity cable (multicore or other), continuous and uninterruptible, is connected to the individual SDCP of the vending machine, inside the vending machine, where it is connected to the payment system for the transfer of data to and from the AFD for the automatic recording and issuing of fiscal receipts. The vending machine cannot operate without the recording by the AFD of the amount of the transaction.

18.1.5. The connection cable to the payment receiver is an integral part of the AFD and its approval.

18.1.6. The full description, conditions and environment of the interface, as well as the communication protocol, shall be submitted in detail to the relevant Commission.

18.1.7. The AFDs of vending machines have an individual power supply input, either alternating (voltage 230V ± 10%, frequency 50Hz ± 5%) or direct (3 to 24 VDC).

18.1.8. Any external electrical power supply device (rectifier - transformer, etc.) shall be considered an integral part of the AFD and its approval.

18.1.9. In particular for the power suppliers of the vending machines AFDs, the provisions of paragraph (6) of Chapter 2 shall apply.

18.1.10. In addition to the other technical and functional technical specifications that apply to all FEMs in the present technical specifications, that also apply to vending machine AFDs, the provisions of paragraphs 2.6. and 14, of Chapter 2, of this Decision apply in particular to vending machine AFDs.

18.1.11. A copy of the metal label referred to in Article 2.17.2.1. of Chapter 2 shall be affixed to the outside of the vending machine, in a place easily visible to the customer.

18.2. The automatically issued fiscal receipt from a vending machine AFD.

18.2.1. The only valid fiscal Receipt that is automatically issued by the AFD for the client, is the fiscal Receipt whose data are electronically recorded and stored in the internal memory (such as flash memory card, or EEPROM) of the daily registration and electronic storage of copies of fiscal receipts, as an electronic journal of the AFD. The final data of the internal memory are recorded in the fiscal memory of the AFD.

18.2.2. This receipt shall contain, between the characteristic phrases "START OF FISCAL RECEIPT" and "END OF FISCAL RECEIPT", all the information referred to in paragraph 2.26.1. of Chapter 2 of this Decision, with the provision that the indication "sale" shall appear as an alternative to the indication of the goods or services sold.

18.2.3. In the issued Fiscal Receipt of the vending machine AFD, no Changes / Refunds / Discounts / Increases in quantity or percentage, in a sub-total or in the final Total, of paid money, nor Cancellations of completed monetary transactions to a Fiscal

Receipt under issue, or to issued Fiscal Receipts, nor the issuance of credit documents are allowed. It is also not allowed to indicate a Partial Total.

18.2.4. When a fiscal receipt is issued, the data of the fiscal receipt is automatically recorded in the internal memory (such as flash memory card, or EEPROM) of the electronic journal of the AFD, so that the fiscal data can be automatically sent - transmitted electronically to the database of the Independent Authority for Public Revenue (IAPR). .

18.2.5. As a port for sending/transmitting the data to IAPR, the Fiscal memory Reading Port of the AFD of the vending machine or, where required, a wireless interface such as the GPRS interface that the AFD of the vending machine may have shall be used.

18.2.6. As an alternative to having a built-in printer in the vending machine AFD, the AFD may be interfaced with any external printer mounted inside the vending machine in such a way that the receipt can be easily obtained by the customer. However, if the above printer is disconnected, this shall be considered as a disconnection of the ADF printer.

18.3. Creating files

18.3.1. For each receipt, the files a.txt, b.txt, e.txt are created, as described in Article 5 of Chapter 2 of this Decision.

18.3.2. For each Z, the files c.txt, d.txt, s.txt are created as described in par. of Chapter 2 of this Decision and the file s.txt is sent to the FEM IT system of IAPR, as defined in paragraph 5. 5.7. of Chapter 2 of this Decision.

18.4. Operation of vending machines

After one year from the approval of at least four vending machines AFD from different manufacturers, the operation of vending machines not interconnected with a vending machine AFD shall not be permitted."

H. AFD Disconnection - Operational Features of the AFD

25. Paragraph "14.4. Disconnection of the AFD" of article 14 of chapter 2 of POL 1220/2012 is repealed for AFD connected to a computer as part of a cashier system. It is not repealed for other cases such as : Taximeters AFDs, gaming machines AFDs, vending machines AFDs and other special purpose AFDs.

26. Paragraph 14.5 of article 14 of Chapter 2 of POL. 1220 shall be amended as follows:

"14.5. Operating properties

14.5.1. The Autonomous Fiscal Device (AFD) has the minimum necessary handling capacity to enable the issuance of the following forms:

a) the "Z" daily sales report and
b) the fiscal memory reading report (with facility to select a calendar period or a period from

one "Z" daily sales report number to another).
c) The issuing and printing of the “X” Daily Report, containing all the respective details and amounts printed in the “Z” Daily Sales Report, without resetting the details and amounts of the “Z” Daily Sales Report.

14.5.2. These operations can be done in one of the following ways:

a) By means of special keys, a key or a combination thereof provided by the AFD.
b) Through a detachable controller. In this case, the controller is an integral part of the AFD and its approval.
c) Through the SDCP port. In this case, the AFD shall be accompanied by appropriate software from the manufacturer which shall form an integral part of the approval of the AFD.

14.5.3 Operator/client displays are optional.

14.5.4 The AFDs may also have other additional ports for adding keypads for operating additional programming facilities, statements, adjustments, technical controls etc., and/or for adding information screens, operation dialogues etc.

I. FEM reselling procedures

27. Chapter 4 of POL 1220/2012 is repealed.

J. Avoidance of FEM operation after the declaration of definitive pause

28. Paragraph 2.11.9 is added to article 2 of chapter 2 of POL 1220/2012 as follows:
“2.11.9. Avoidance of FEM operation after the declaration of definitive pause.
In each case where a permanent pause of the FEM is declared, but the maximum number of Z's allowed by the FEM has not been issued, the authorised technician shall, under the responsibility of the FEM holder, enter a special code in the FEM, so that the FEM cannot issue any document or receipt from now on.
In order to inform the FEM IT system of the final shutdown of the FEM and to enter the special code, the FEM transmits to the FEM IT system a final s.txt containing a unique e.txt with the document code 999. If the FEM receives a correct transmission response from the FEM IT system, the FEM is placed in a state of inability to issue new documents or receipts. However, the FEM will always be able to print reports for audit purposes."

K. Data transmission via SIM card

29. A sentence is added to paragraph 5.7.1. of Chap. 2 of POL 1220/2012 as follows:
"Especially for the taximeter AFD, the transmission of the s.txt, s.tmp files to the FEM IT system is done via an integrated SIM card circuit. For Fiscal ECRs and AFDs, there is an optional integrated SIM card circuit."

L. Direct issue of a fiscal receipt by a FEM with a restaurant software

30. Paragraph 9.1.4. of article 9 of chapter 2 of POL 1220/2012 is amended as follows:

“9.1.4. Fiscal ECRs running restaurant software are not allowed to issue a simple fiscal receipt when a temporary receipt has already been issued for the table in question."

31. Paragraph 9.1.5. of article 9 of chapter 2 of POL 1220/2012 is amended as follows:

“9.1.5. It is permitted for the Fiscal ECRs or AFDs running restaurant software to issue a fiscal receipt directly, without the prior issuance of a temporary receipt, in various cases, such as take away or delivery.”

32. Paragraph 9.2.1. of article 9 of chapter 2 of POL 1220/2012 is amended as follows:

“9.2.1. Temporary receipts shall include the following clearly legible information between the phrases "START OF TEMPORARY RECEIPT" and, at the end, "END OF TEMPORARY RECEIPT – FINAL FISCAL RECEIPT TO FOLLOW", in the following order:

1. Surname, forename and father's name or trading name of businessman or business.
2. Address.
3. Profession/activity.
4. VAT NO.
5. Tax Office to which the holder - user of the FEM is subject
6. FEM serial number for identification and Waiter
7. Time and date the receipt was generated.
8. The details of the transaction, starting on line 13 after the indication 'START OF TEMPORARY RECEIPT':
   At least one line for each item indicating the name of the item, the value, the quantity of the item and the corresponding numerical VAT rate, e.g. 6.5%. 6.5% 13%, 24%, 36% or 0%), to the right of the value of the item.
9. One blank line, immediately after the end of the items and their prices.
10. The table number.
11. The serial number of the order served to the table in question.
12. The FEM serial number.

It should be noted that under no circumstances may the total amount be indicated on temporary receipts or order forms."

33. Paragraph 9.3.2. of article 9 of chapter 2 of POL 1220/2012 is amended as follows:

“9.3.2. Final fiscal receipts shall include the following clearly legible information between the phrases "START OF FINAL FISCAL RECEIPT" and "END OF FINAL FISCAL RECEIPT" in the following order:

1. Surname, forename and father's name or trading name of businessman or business.
2. Address.
3. Profession/activity.
4. VAT NO.
5. Tax Office to which the holder - user of the FEM is subject
6. FEM serial number for identification and Waiter
7. Daily serial number of the fiscal receipt.
8. Progressive serial number of the fiscal receipt.
9. Time and date the receipt was generated.
10. The details of the transaction, starting on line 13 after the indication 'START OF FINAL FISCAL RECEIPT':

    At least one line for each item indicating the name of the item, the value, the quantity

of the item and the corresponding numerical VAT rate, e.g. 6.5%. 13%, 24%, 36% or 0%), to the right of the value of the item.

11. One blank line, immediately after the end of the items and their prices.
12. The total amount of the transaction.
13. The table number.
14. The total number of orders for the table in question.
15. The serial number of the FEM.

M. AFDs mounted on the body of the interconnected computer system that drives it.

34. Paragraph 14.2.5. is added to Article 14 of Chapter 2 of POL 1220/2012 as follows:

"14.2.5 In case where the AFD is installed within the interconnected system body and is an integrated unit, the external power supply may be one and uniform for the overall system and shall pass the approval procedure as an integrated product."

35. Subsection 2.6.1.3. of article 2 of chapter 2 of POL 1220/2012 is amended as follows:

"3. is capable of complete decoupling - detachment from an interconnected communication - data reception system, except in the case of an integrated system which is submitted and undergoes the approval procedure as a single product."

N. Increase of the minimum number of departments to 100 (from five). Abolition of the obligation to manage categories of items. Regulated inclusion of a department subject to guest fee or a fee on the gross receipts of restaurants and similar establishments, or a fee on the gross receipts of amusement centres, or a fee on the gross receipts of casinos, or other fees on gross receipts

36. Subsections 2.25.1.1 and 2.25.2.1 of article 2 of chapter 2 of POL 1220/2012 are amended as follows:

"2.25.1.1. The FEM has at least five departments, one for each VAT rate. The FEM excludes any possibility of selling goods or services when they are not linked to the corresponding VAT rate. Especially for ECRs and AFDs (but not taximeter AFDs, gaming machine AFDs, vending machine AFDs and other special purpose AFDs), the minimum number of departments is 100."

"2.25.2.1. The FEM manages and prints items, with the possibility of recording the description (name) of the item, the unit of measurement of quantity, the unit value of the item, the VAT rate that corresponds, with a minimum specified number of 200 items. The VAT rate of the item is necessarily the same as that of the department to which the item belongs."

O. Management of fees (guest fee or fee on the gross receipts of restaurants and similar establishments, or fee on the gross receipts of amusement centres, or fee on the gross receipts of casinos, or other fees on gross revenues).

37. Subsection 2.25.1.3. is added to Article 2 of Chapter 2 of POL 1220/2012 as follows:

"2.25.1.3. Each department has a parameter for the inclusion or not of its items in fees (1

guest fee or 2 fee on the gross receipts of restaurants and similar establishments, or 3 fee on the gross receipts of amusement centres, or 4 fee on the gross receipts of casinos, or 5 other fees on gross revenues). In the case of a sale of an item belonging to a department subject to fee, an appropriate accumulator in the internal memory of the FEM shall add up the net value of the amount subject to fee. When transmitting the s.txt, the total amount subject to fee (net value) shall be transmitted as a line field with document code 359." The selection of the fee 1..5 is specified in the FEM parameters during the initial installation."

P. Maintenance of the Service and Repair Logbook (SRL) for taximeter AFDs

38. Subsection 2.20.5.1 of article 2 of chapter 2 of POL 1220/2012 is amended as follows:

"2.20.5.1. The taximeter AFD is accompanied by a maintenance - repair logbook, which is provided by the supplier and is organised in three sections."

Q. Entry of temporary and irrevocable failures of the FEM in the FEM IT system

39. Subsection 2.20.3 of Article 2 of Chapter 2 of POL 1220/2012 is amended as follows:

“2.20.3. The holder of the eligibility licence or the holder of the technical support licence of the FEM, has the appropriate technical infrastructure and the appropriate technically qualified personnel, or a network of directly authorised technicians, so that within 10 days from the initial declaration of a temporary failure, either the failure can be removed or an irrevocable failure of the fiscal memory can be diagnosed, with the simultaneous issue of a technical failure report by the holder of the eligibility licence or the holder of the technical support licence of the FEM, as the case may be (not by the authorised technician). If the last Z has been issued within less than six months from the issuance of the technical failure report, the declaration of the irrevocable fiscal memory failure is made by the holder of the eligibility licence or the holder of the FEM technical support licence, as the case may be (not by the authorised technician), in the FEM Information System and the file of active FEMs is automatically updated for the definitive pause due to failure. The declaration of temporary failure by the holder and the declaration of damage diagnosis for the FEMs by the authorised technician is made in the FEM Information System."

Chapter 2: Fiscal Electronic Mechanisms of Accumulation and Signing (FEMAS - ΦΗΜΑΣ)

R. Change of name to Fiscal Electronic Mechanisms of Accumulation and Signing "FEMAS"

40. Given that with the new specifications, the Special Secure Document Registration Tax Devices do not simply sign a document, but additionally add up the amounts by VAT category using accumulators such as the ones used in cash registers, throughout the text of POL 1220/2012, where the term "Special Secure Document Registration Tax Device" appears, it is replaced with the term "Fiscal Electronic Mechanisms of Accumulation and Signing" and where the abbreviation "SSDRTD (ΕΑΦΔΣΣ)" appears, it is replaced with the abbreviation "FEMAS” (ΦΗΜΑΣ).

S. Interface between FEMAS - EFT POS

41. In paragraph 3.1 of article 3 of chapter 3 of POL 1220/2012, a new paragraph 3.1.3 is added as follows:

"3.1.3. The FEMAS, or the support software (driver) has the ability to interface with EFT-POS according to the unified communication protocol. In the case where payment is to be made by card, the amount to be paid is entered in the merchant management application, which is transmitted via the FEMAS or the driver software to EFT-POS. If the payment is made, the FEMAS or the support software (driver) receives from EFT-POS that the payment has been made. After the fiscal receipt is printed, the printer used for printing receipts and documents prints the EFT-POS transaction for the specific receipt or document. The FEMAS or the support software, has the possibility to send at the time of issue, the document it issues to EFTPOS, in order to make the subsequent payment by card, with the limitation of not entering an amount in EFTPOS, for sale transactions, i.e. for card payments. Card payment data per transaction is transferred in e.txt files. Especially for the case where the interface with EFT-POS is done through the support software (driver), the support software reads for each upcoming communication with EFT-POS the encryption key from the FEMAS, and does not disclose it to another system or application, nor does it store it anywhere. In the case of a restaurant FEMAS, the communication between the FEMAS and the EFTPOS is only direct, i.e. without the help or intervention of the support software."

T. Sending files to the FEM IT system from FEMAS (not from the driver) - Restrictions on the issuance of credit - cancellation documents.

42. Subsection 1.2.9 of chapter 3 of POL 1220/2012 is amended as follows:

"1.2.9. At the end of the daily transactions and after the issuance of the "Z" Daily Sales Report, the FEMAS creates a file s.txt containing as entries the data of e.txt and the data of d.txt.

The formation of the name of this file involves : a) 11-digit (3 letters of approval + the 8 digits of the production number without intermediate spaces) serial number of the FEM from which it has come b) the 10 digits of the date of its creation (registration) as follows: YYMMDDHHmm, where YY is the year, MM is the month, DD is the day, HH the hour and mm the minutes, c) the 4-digit number of the corresponding the "Z" Daily Sales Report, d) the symbol of the underscore ("_" underscore) followed by the indicative Latin letter "s" and the extension ".txt.

The s.txt file is transmitted directly from the FEMAS to the FEM IT system of the IAPR, immediately after the issuance of the Z. In order to issue a credit or cancellation document using a FEMAS, the necessary condition is the transmission to the FEM IT system of the Z Report with number Znr-10, where Znr is the number of the Z to be issued."

It should be noted that for s.tmp, the decision A1024/2020 states that these are transmitted anyway by the FEM.

U. Amounts in the working memory and fiscal memory of FEMAS

43. In order for the working memory of the FEMAS to add up amounts by VAT category for

the issued documents, subsections 1.2.11, 1.2.12 are added to paragraph 1.2.2 of article 1 of chapter 3 of POL 1220/2012 as follows:

"1.2.11. In the working memory of the FEMAS there are 5 accumulators ΚΑ, ΚΒ, ΚC, ΚD and ΚΕ (ΚΑ, ΚΒ, ΚΓ, ΚΔ and ΚΕ) in which the net value amounts of non-credit transactions are stored progressively, added up and distributed to the applicable VAT rates A, B, C, D, E. There are also 4 accumulators FA, FB, FG, FG, FD (ΦΑ, ΦΒ, ΦΓ,ΦΔ) in which the VAT amounts of non-credit transactions are stored progressively added up and distributed to the applicable VAT rates A, B, C, D respectively. In addition, the working memory contains 5 accumulators of PΚΑ, PΚΒ, PΚC, PΚD and PΚΕ (ΠΚΑ, ΠΚΒ, ΠΚΓ, ΠΚΔ and ΠΚΕ) in which are stored progressively summed the amounts of net values of credit transactions distributed at the applicable rates respectively, as well as 4 accumulators, PFA, PFB, PFC and PFD (ΠΦΑ, ΠΦΒ, ΠΦΓ, ΠΦΔ) in which are stored progressively summed the amounts of VAT credit transactions. The working memory also holds an accumulator containing the card payment amount (plus payments, minus refunds) as received from EFTPOS in the "amount" field.

1.2.12. When issuing the Z daily report, the fiscal memory shall include, inter alia, all the information referred to in paragraph 2.11.8 of chapter 2 of POL 1220/2012."

44. In order for amounts to be printed in the Z report of the FEMAS, in paragraph 2.7. of chapter 3 of POL 1220/2012, a subsection 2.7.8 is added as follows:

"2.7.8. During the printing of the Daily Tax Report on Item Marking Sheet (DTRIMS - ΔΗΦΑΣΣ) - Z, all the provisions of paragraph 2.26.2 of chapter 2 of POL 1220/2012 are also applicable, with the exception of the reports of departments and categories as well as other amounts that are not intended to be kept in the working memory of the FEMAS."

45. In order for amounts to be printed in the fiscal memory reading of the FEMAS, paragraph 2.8. of chapter 3 of POL 1220/2012, subsection 2.8.5 is added as follows:

"2.8.5. All the provisions of paragraph 2.26.3. of chapter 2 of POL 1220/2012 also apply to the printing of the Fiscal Memory Reading Report for the fiscal Memory Period of Daily Summaries (ΔΑΠΦΜΗΣ). "

46. In order for amounts to be entered in report X of the FEMAS, paragraph 2.6. of chapter 3 of POL 1220/2012, subsection 2.6.4 is added as follows:

"2.6.4. All the provisions mentioned in paragraph 2.26.5.3. of chapter 2 of POL 1220/2012 also apply when printing the Daily Summary - Signature Report (ΔΣΥΜ). "

V. Service by one FEMAS of multiple workstations and multiple establishments

47. In paragraph 1.2 of article 1 of chapter 3 of POL 1220/2012, subsection 1.2.13 is added as follows:

"1.2.13. The FEMAS can serve more than one till either for one or more tax establishments of the holder. In the case of multiple tax establishments, the "series" field contains the branch number, while in the Z report, the documents regardless of the establishment are contained as a whole in the s.txt file. Specifically for restaurant-type FEMAS, the FEMASs are not permitted to serve more than one tax establishment."

W. Printing

48. Subsection 1.2.1. of paragraph 1.2 of article 1 of chapter 3 of POL 1220/2012 is amended as follows:

"1.2.1. The issuer of the document (e.g. Retail Receipt, Invoice, Dispatch Note , etc.) should have :

- Fiscal Electronic Mechanism of Accumulation and Signing (FEMAS)
- A computer (PC) with appropriate support software and communication capabilities with the FEMAS. The FEMAS support software is located on the computer connected to the FEMAS.

The document is printed:

- either from the printer of the FEMAS
- either from a printer directly connected to the FEMAS
- either from a printer connected to the computer system, provided that this printer is used exclusively by the FEMAS or by the support software. In particular, accidental use of the printer by another application to print any text without FEMAS working is considered a bypass of the FEMAS.

Especially for wholesale documents, instead of printing, it is allowed to save them in a file in order to send them electronically to the recipient."

The FEMAS and the special support software constitute a single functional set for the purpose of correct and lawful issuance of sales documents, based on the provisions of articles 12 and 15 of Law 4308/2014 (A'251)."

49. Subsection 2.5.4. is added to paragraph 2.5. of article 2 of chapter 3 of POL 1220/2012 as follows:

"2.5.4. The printing of the Item Tax Marking Report (ITMR - ΔΦΣΣ) is not carried out at the time of issuing documents when the printer built into the FEMAS is used. In other cases of printing, the holder of the FEMAS is allowed to set the FEMAS so that the ITMRs are not printed on the printer built into the FEMAS, at the time of issuing documents."

X. Creating, saving and copying files

50. Paragraph 3.3.4 of article 3 of chapter 3 of POL 1220/2012 is repealed. Paragraph 1.2.5.2 of article 1 of chapter 3 of POL 1220/2012 is repealed.

51. Subsection 1.2.7. of paragraph 1.2 of article 1 of chapter 3 of POL 1220/2012 is amended as follows:

"1.2.7. At the end of the day, the FEMAS, processes the set of the Advanced Secure Electronic Digital Summary (ASEDS - ΠΑΗΨΣ) (b.txt files) of the issued documents of the day in the working memory and the ASEDS of the previous Z and produces a new general daily ASEDS of all these, issues a daily "Z" report, in which the general daily ASEDS is indicated, stores this general daily ASEDS permanently in the secure fiscal memory available for this purpose and stores it in a separate file c.txt. On the other hand, the FEMAS processes the set of ASEDS of the e.txt data files in the working memory, and the summary of the corresponding ASEDS of the e.txt data files of the previous Z and produces a second general daily ASEDS of all the ASEDS of the e.txt files, stores this ASEDS permanently in the secure fiscal memory, and places it in a corresponding d.txt file."

52. Subsection 1.2.8. of paragraph 1.2 of article 1 of chapter 3 of POL 1220/2012 is amended as follows:

“1.2.8. The FEMAS shall receive this unique general daily ASEDS and store them in special electronic files.”

53. Subparagraph 2.7.6. of paragraph 2.7. of article 2 of chapter 3 of POL 1220/2012 is amended as follows:

“2.7.6. After the issuance of the Daily Tax Report on Item Marking Sheet (DTRIMS - ΔΗΦΑΣΣ) - "Z", the FEMAS stores the data of the general daily "summary - signature" ASEDS for the day in an appropriate electronic file on an embedded storage medium, such as an SD card, of the FEMAS."

54. Subsection 3.3.1.1. of paragraph 3.3. of article 3 of chapter 3 of POL 1220/2012 is amended as follows:

"3.3.1.1. After the completion of the communication between the FEMAS and the interconnected PC, for the signing of each document, 3 electronic files are created by the FEMAS and stored in the built-in storage medium (such as SD card) of the FEMAS, in plain text format (ELOT-928)."

55. The title of par. 3.3.1 of paragraph 3.3. of article 3 of chapter 3 of POL 1220/2012 is amended as follows:

“3.3.1. Files created on an embedded storage medium, such as an SD card, of the FEMAS"

56. Subsection 3.3.3.4. is added to paragraph 3.3. of article 3 of chapter 3 of POL 1220/2012, as follows:

"3.3.3.4. The storage medium (such as SD card), where the created files a.txt, b.txt, e.txt, c.txt, d.txt, s.txt, s.tmp are stored, is embedded inside the inviolable interior of the FEMAS. It is not permitted to alter, delete or modify the files stored on the embedded medium within the inviolable interior of the FEMAS.

Upon selection from Z to Z, or from date to date, or ALL, the support software or alternatively the FEMAS, using appropriate keys, shall copy the files a.txt, b.txt, e.txt, c.txt, d.txt, s.txt, s.tmp, to a removable storage medium of the interconnected PC or to a removable storage medium connected directly to the FEMAS, respectively. In each case, the files are stored under a folder named with the Serial Number of the FEMAS. This folder contains a day folder with a name in 9999 format for each Z of FEMAS. Each day folder contains all the FEMAS files for that Z without the use of subfolders. To avoid corruption or modification of the files on the external storage medium, the support software or the FEMAS, when transferring the files, calculates the hash value (SHA1) of all files and saves it in a file on the external storage medium, with the name <FEM serial number><date in the format YYYYMMDDHHmm>all.txt . At the same time, the FEMAS prints in duplicate the hash value, the date and the holder's VAT number on special forms, signed by the auditee and the auditor. One special document is kept by the auditee, and the other is received by the auditor."

57. Subsection 1.2.11. is added to paragraph 1.2 of article 1 of chapter 3 of POL

1220/2012 as follows:

"1.2.11. Upon selection from Z to Z, or from date to date, or ALL, the support software or alternatively the FEMAS, using appropriate keys, shall copy the s.txt files from the FEMAS to removable storage media of the connected PC or to removable storage media connected directly to the FEMAS respectively, as s.csv in ELOT928 ANSI, so that it can be easily processed by the tax audit. To avoid corruption or modification of the files on the external storage medium, the support software or the FEMAS, when transferring the s.txt files, calculates the hash value (SHA1) of all files and saves it in a file on the external storage medium, named <FEM serial number><date in the format YYYYMMDDHHmm>.txt . At the same time, the FEMAS prints in duplicate the hash value, the date and the holder's VAT number on special forms, signed by the auditee and the auditor. One special document is kept by the auditee, and the other is received by the auditor."

58. Subsection 3.3.3.5. is added to paragraph 3.3. of article 3 of chapter 3 of POL 1220/2012, as follows:

"3.3.3.5 For back-up purposes, the FEMAS support software is allowed to create copies of the files a.txt, b.txt, c.txt, e.txt, d.txt, s.txt, s.tmp on the connected PC."

Y. E-LINE

59. After the end of the explanations in Table D, the following paragraph is added to Chapter 3 of POL 1220/2012:

"In the case of using FEMAS, the commercial management application that issues the documents is required to print the data of table B of POL 1220/2012, i.e. all the fields of e.txt except the ASEDS and then the net value of any fee (e-line). As an alternative to printing the fields of the e.txt on the document, the application that issues the documents, sends to the FEMAS support software in a data stream, the data of all fields (except the ASEDS) of the e.txt file and the net value of any fee, separated by semicolon, as described in Table B and with the same sequence, so that the support software can use these data for the correct construction of the e.txt file. It is clarified that fields 3,5,6,7,8 may be empty, as these are created in each case by the FEMAS support software. No further use of the commercial management application issuing the documents shall be permitted if this specification is not met."

Z. GENERAL REMARKS

60. Article 8 of chapter 3 of POL 1220/2012 is amended as follows:

"Article 8: General remarks

8.1. Wherever the phrase "Z daily report" is mentioned, the phrase Daily Tax Report on Item Marking Sheet (DTRIMS - ΔΗΦΑΣΣ) - Z" shall be understood accordingly.

8.2. It is not allowed to issue and sign data from FEMAS if it has not been preceded by a declaration of commencement of operations.

8.3. In the ERP application there are parameters for the inclusion or not of items in the fee (guest fee etc.), as well as a special parameter for the fee type 1..5 . In the case of the sale of items subject to a fee, the ERP application places in eline or datastream the total net value of the amount subject to the fee. Appropriate FEMAS working memory accumulator sums the net values of the items subject to the fee. When transmitting the s.txt, the total amount subject to the fee (net value) and the type of fee (1..5) are included as data.

AA. COOPERATING B-TYPE DRIVER

61. A new paragraph 3.2.2.2.1.9 is added to Article 3 of Chapter 3 of POL 1220/2012 as follows:

1. "3.2.2.1.9. The specific support software (Module) of case B may exist either as a separate file, or fully integrated, as declared by the manufacturer, into the specific support and cooperation software (driver) of case A. In this case, no separate test procedure is required for its certification. Upon certification of the specific software (driver) of case A, the specific software (module) of case B shall also be considered certified. The TYPE B support software (driver) is part of the single functional set of the FEMAS."

62. Subsection 3.2.2.2.1.3. of article 3 of chapter 3 of POL 1220/2012 is amended as follows:

"3.2.2.1.3. In this case, B, both the holder of the FEMAS eligibility license, as well as the manufacturer of the partner software issuing ERP sale documents, shall provide the Commission with a written binding assurance that they have fully tested and certified the correct functioning of the partner software issuing ERP sale documents used for the interconnected computer; in particular that this software does not in any way bypass the fiscal data security system of the FEMAS in question and complies with the present technical requirements and specifications, as they apply in the case of type A software. The manufacturer of the cooperating ERP software shall also provide the Commission with a written binding declaration that the ERP software in question issues sales documents in full compliance with the law and the applicable regulations, and that under no circumstances shall it bypass the FEMAS or use the printers used by the FEMAS to print texts that could be construed as sales documents or Dispatch Notes."

Subsections 3.2.2.1.5 and 3.2.2.1.6 of article 3 of chapter 3 of POL 1220/2012 are repealed.

BB. RESTAURANT FEMAS

63. After "Description of Tables", article 10 is added to chapter 3 of POL 1220/2012 as follows:

"Article 10: FEMAS with restaurant open table software.

10.1 For catering premises, the use of SSDRTD (ΕΑΦΔΣΣ) is not permitted, nor the use of simple FEMASs. In particular, the issuance of Order Forms for an open table and then the issuance of a retail sales receipt or invoice closing the pending order forms, from an SSDRTD

or from a simple FEMAS is not allowed. For this purpose, the use of FEMAS with a restaurant open table software is permitted, referred to for short as "Restaurant FEMAS".

10.2 Restaurant FEMASs are allowed to print a retail receipt or invoice directly, without printing an Order Form first.

10.3 The commercial management applications, when giving an Order Form printing instruction, must adapt the printouts to the specifications of paragraph 9.2. of chapter 2 of POL 1220/2012, with the exception of the FEM serial number and the daily serial number of the fiscal document, which are printed as part of the ASEDS by the FEMAS. The restaurant FEMAS shall check the correctness of the document to be printed in accordance with the above paragraph and shall reject any non-compliance with that paragraph. The order forms are marked by the restaurant FEMAS.

The commercial management applications, when they give an order to print a retail sales receipt, must adapt the printouts to the specifications of paragraph 9.3. of chapter 2 of POL 1220/2012, with the exception of the FEM serial number and the daily serial number of the fiscal receipt, which are printed as part of the ASEDS by the FEMAS. The restaurant FEMAS shall check the correctness of the document to be printed in accordance with the above paragraph and shall reject any non-compliance with that paragraph. The retail receipts are marked by the restaurant FEMAS.

10.4 The commercial management applications, when they give an order to print an Order Form, (document code 188), in the 4th field of additional information of the e-line or data stream shall place the following information separated by ~ : ~ Table number ~ Net amount A ~ Net amount B ~ Net amount C ~ Net amount D ~ Net amount E ~ VAT A ~ VAT B ~ VAT C ~ VAT D ~ Net refund amount A ~ Net refund amount B ~ Net refund amount C ~ Net refund amount D ~ Net refund amount E ~ Return VAT A ~ Return VAT A ~ Return VAT B ~ Return VAT C ~ Return VAT D. In the 'Additional information' field, the net refund amounts and the refund VAT are marked with a minus sign. Fields 12..21 of the e-line or data stream contain 0. The table number can be a number or a series of characters (up to 10). The above information is placed by the driver in the corresponding fields of the e.txt file.

10.5 The issue of a special cancellation document for an order ticket is not allowed in the Restaurant FEMAS. Instead, a new order form can be issued with the returned or cancelled items for that table.

10.6 The FEMAS must record on an internal storage medium, each of the incoming packets of forms and in a specific storage area named “AUDIT” for each table independently, with the following information:

1. Document type (188 Order Form)
2. Document number (serial number)
3. Table number
4. VAT amounts per VAT rate
5. Net values by VAT rate
6. Date and time of issue

Packages are kept until the completion and payment of the table with the issue of the Retail Sales Receipt or Invoice. Immediately afterwards they are deleted, as copies of the above data are kept in the corresponding e.txt files.

10.7 The storage space, the medium (RAM, SD, Nand etc.) and the format of the data is chosen by each FEMAS manufacturer, depending on the capabilities and specifications of the hardware.

10.8 To complete and issue a Retail Sales Receipt or Invoice, a data package (e-line or data stream) is sent by the ERP Commercial Management Application, in the 4th field of additional information, which contains the following information separated by ~ : ~ Table number ~ Net charge amount A ~ Net charge amount B ~ Net charge amount C ~ Net charge amount D ~ Net charge amount E ~ Net charge amount E ~ Charge VAT A ~ Charge VAT B ~ Charge VAT C ~ Surcharge VAT D ~ Net amount of discount A ~ Net amount of discount B ~ Net amount of discount C ~ Net amount of discount D ~ Net amount of discount D ~ Net amount of discount E ~ discount VAT A ~ discount VAT B ~ discount VAT C ~ discount VAT D. In the 'additional information' field, the net amounts of discounts and VAT discounts are marked with the minus sign, while the net amounts of charges and VAT charges are marked with the plus sign. Fields 12..21 of the e-line or data stream contain the final (after charges or discounts) net value and VAT amounts and the 9th field contains the document type code. The above information is placed by the driver in the corresponding fields of the e.txt file, once the process of issuing the retail sales receipt or invoice is completed.

The restaurant FEMAS compares the algebraic sum Σforms = sum of the amounts of stored Order Forms + sum of discount amounts (negative prices) + sum of surcharge amounts for that table, with Σfinal=sum of fields 12..21 of the e-line or data stream of the Retail Sales Receipt or Invoice distinguishing cases:

A. **Σforms > Σfinal,** i.e. the sum of the amounts of the Order Forms, discounts and charges for this table is greater than the incoming value of the package. **A document is then issued, but the table remains open, awaiting additional retail receipt(s) or invoice(s) for the remaining consumed items not mentioned on the first invoice or retail receipt.** No new order forms are allowed on an open table for which at least the first retail receipt or invoice has already been issued. It is not allowed to issue any other document from a restaurant FEMAS until the full issue of invoices or retail receipts for the table for which the process of issuing invoices or retail receipts has already started and until the table in question is closed.

B. **Σforms = Σfinal**, i.e. the sum of the amounts of the Order Forms, discounts and charges for the specific table with the possible deduction of the amounts of already issued receipts or invoices for the specific table, fully agrees with the incoming value of the package**. A fiscal document is then issued and the table is closed.**

C. **Σforms > Σfinal**, i.e. the sum of the amounts of the Order Forms, discounts and charges for this table is less than the incoming value of the package. **An error code is then returned, together with the internally calculated values in the ERP, for further investigation and**

handling.

For the issue of the final retail receipt or invoice, there may be a discrepancy of up to 50 euro cents between the sum of the amounts on the order forms and the amount on the final retail receipt or invoice, in order to deal with the problem of rounding to the second decimal place.

10.9 Table change. In case of a total table transfer, from the ERP commercial management application, a data package (e-line or data stream) is sent with document code 189 (table change), in the 4th field of which the following information is contained, separated by ~ : - ~ Table number being transferred ~ On which table number is being transferred. Fields 12..21 of the e-line or data stream contain 0. The table number can be a number or a series of characters (up to 10). The above information is placed by the driver in the corresponding fields of the e.txt file.

The Restaurant FEMAS adds up the outstanding amounts from the order forms of the table to be transferred, and completes the "additional information" field as follows: ~ Table number transferred ~ to which table number is transferred ~ Net amount A ~ Net amount B ~ Net amount C ~ Net amount D ~ Net amount E ~ VAT A ~ VAT B ~ VAT C ~ VAT D ~ Net refund amount A ~ Net refund amount B ~ Net refund amount C ~ Net refund amount D ~ Net refund amount E ~ VAT A refund ~ VAT B refund ~ VAT C refund ~ VAT D refund. The amounts shown are the total amounts of the order forms issued for the table being transferred up to the time of the table change. The table number can be a number or a series of characters (up to 10).

In case of a partial table transfer, from the ERP commercial management application, a data package (e-line or data stream) is sent with document code 189 (table change), in the 4th field of which the following information is contained, separated by ~ : ~ Table number transferred ~ to which table number is transferred ~ Net amount A ~ Net amount B ~ Net amount C ~ Net amount D ~ Net amount E ~ VAT A ~ VAT B ~ VAT C ~ VAT D ~ Net refund amount A ~ Net refund amount B ~ Net refund amount C ~ Net refund amount D ~ Net refund amount E ~ VAT A refund ~ VAT B refund ~ VAT C refund ~ VAT D refund. Fields 12..21 of the e-line or data stream contain 0. The table number can be a number or a series of characters (up to 10). The above information is placed by the driver in the corresponding fields of the e.txt file.

The restaurant FEMAS checks that the above amounts are less than or equal to the outstanding amounts from the order forms of the table to be transferred, and completes the "additional information" field as follows: ~ Table number transferred ~ to which table number is transferred ~ Net amount A ~ Net amount B ~ Net amount C ~ Net amount D ~ Net amount E ~ VAT A ~ VAT B ~ VAT C ~ VAT D ~ Net refund amount A ~ Net refund amount B ~ Net refund amount C ~ Net refund amount D ~ Net refund amount E ~ VAT A refund ~ VAT B refund ~ VAT C refund ~ VAT D refund. The table number can be a number or a series of characters (up to 10).

10.10 A daily Daily Tax Report on Item Marking Sheet (DTRIMS - ΔΗΦΑΣΣ) - Z may be issued

only if all tables have been closed, i.e. only if a retail sales receipt or invoice has been issued for all open tables. To ensure this, there should be no pending order form records on the internal storage medium.

10.11 In addition to the other reports issued by simple FEMASs, restaurant FEMASs issue an open table report, i.e. which tables are still open, as well as a detailed selected open table report, i.e. detailed amounts of outstanding order forms for the selected open table.

10.12 When 24 hours have elapsed from the marking of the first document after the issuance of a DTRIMS - Z, the Restaurant FEMAS is only allowed to issue receipts or invoices for the outstanding open tables, or a new DTRIMS -Z report.

10.13 The Restaurant FEMASs shall not allow printing from a printer connected to the computer system or to the FEMAS. Printing is done exclusively by the printer built into the FEMAS.

10.14 Businesses operating in the food sector use only restaurant Fiscal ECRs, or restaurant AFDs or restaurant FEMASs and not simple FEMs.

10.15 Restaurant FEMASs are specially marked with a special sticker with an indelible label in a prominent place"

CC. OPERATIONAL LIMITATIONS IN THE CASE OF NON-TRANSMISSION

64. In article 2 of chapter 2 of POL 1220/2012, paragraph 2.2.4 is added as follows:

"2.2.4. In all FEMs, in the case of no data transmission to the FEM IT system of more than 10 Z and in the case of no transmission at all, the following functional limitations are automatically imposed:

1. The issue of special cancellation documents is not permitted, nor is the issue of wholesale or retail credit documents.
2. Communication with EFTPOS is not allowed."

APPENDIX

Information entered in various fields of e.txt

A.1. Field "ADDITIONAL INFORMATION"

A.1.1. According to POL 1195/2018, the field "citizen's receipt card" has been renamed "additional information".

A.1.2. According to POL 1195/2018, the following are placed:
? fuel code ! quantity in litres with 3 decimal places for the following types of documents: 40, 316,63,181,160,173,175,165,169,158,222,215. However, other invoice or retail receipt codes are also used in practice.

A.1.3. According to A.1274/2021 the following are placed for each energy item:
? fuel code ! quantity in litres with 3 decimal places < total value (=cost value +VAT) > VAT

rate 99.99 : flag (1,2).
After the list of all these items, the **] the LPG licence number of the recipient [the recipient's installation number** is placed. Document codes (Π): 40,316,63,181,160,173,175, 165,169,158,222,215 . However, other invoice or retail receipt codes are also used in practice.

A.1.4. According to POL 1218/2018, only for Fiscal ECRs - AFDs:
Citizen's receipt card (usually blank) **#Recipient's Taxpayer ID no. @ document code $ withholding tax % invoice number & invoice series ? fuel code ! quantity of fuel in litres with 3 decimal places** for the following types of documents: 40,316,63,181,160,173, 175,165,169,158,222,215. However, other invoice or retail receipt codes are also used in practice.

A.1.5. CODE 39, according to the document ΔΙΔΥΠΟΔ Ε 1034804 ΕΞ 2021/23-4-2021 for the case of Fiscal ECR - AFD. Total amounts from fiscal memory:
#@39

A.1.6. Miscellaneous information code 359 (current specifications).
Document code 359 refers to various useful information sent once per Z. The "additional information" field for e.txt generated by FEMAS contains the following information**: # Number of CMOS errors since commissioning # Number of technician interventions since commencement of operation # Number of fiscal memory disconnections since commencement of operation # Number of printer disconnections since commencement of operation # Number of VAT changes since commencement of operation # FEM firmware version# Total net value of the amount subject to a fee.**

The "additional information" field for e.txt generated by Fiscal ECR - AFD shall contain the following information: **#@359# number of CMOS failures since commencement of operation # number of technician interventions since commencement of operation # number of fiscal memory disconnections since commencement of operation # number of printer disconnections since commencement of operation # Number of VAT changes since commencement of operation # FEM firmware version# Total net value of the amount subject to fee # 1..5 (fee type) .**

A.1.7. Invoice data for an invoice issued by a Fiscal ECR - AFD. (ΔΥΠΗΛΥ Δ 1030745 ΕΞ 2016/26-02-2016)

When the electronic cash register (ECR) or the AFD issues a wholesale receipt (e.g. invoice) , in the corresponding e.txt file, in the "additional information" field immediately after the customer receipt card data, the # symbol is placed, followed immediately by information regarding the issued invoice. More specifically, the following are the recipient's VAT reg. number, @ the document code (from Table D of POL 1220/2012), $ the withholding tax (if applicable), % the invoice number, & the invoice series (if applicable). There are no gaps. Example of the third field:

123456789012345678 9#999888777@165$3.12E&3

In the above example: 1234567890123456789 is the customer receipt card number, 999888777 is the recipient's Taxpayer ID number (VAT no), 165 means invoice, 3.12 euros is the tax withholding, 45 is the invoice number, 3 is the series.

A.1.8. Document code in Fiscal ECRs - AFD #@<<document code>

A.1.9. Table, VAT amounts by category for Order Forms and for final receipts in Restaurant FEMAS (current specifications)

~ Table number ~ Net amount A ~ Net amount B ~ Net amount C ~ Net amount D ~ Net amount E ~ VAT A ~ VAT B ~ VAT C ~ VAT D ~ Net refund amount A ~ Net refund amount B ~ Net refund amount C ~ Net refund amount D~ Net refund amount E ~ VAT A refund ~ VAT B refund ~ VAT C refund ~ VAT D refund. Document code : 188 Order Form

~ Table number ~ Net charge amount A ~ Net charge amount B ~ Net charge amount C ~ Net charge amount D ~ Net charge amount E ~ Charge VAT A ~ Charge VAT B ~ Charge VAT C ~ Charge VAT D ~ Net discount A ~ Net discount B ~ Net discount C ~ Net discount D ~ Net discount E ~ Discount VAT A ~ Discount VAT B ~ Discount VAT C ~ Discount VAT D. Documents: retail receipt, invoice.

The net amounts of refunds or discounts and VAT of refunds or discounts are marked with the minus sign. The table number can be a number or a series of characters (up to 10).

A1.10. Table change in the Restaurant FEMAS

~ Table number transferred ~ to which table number is transferred ~ Net amount A ~ Net amount B ~ Net amount C ~ Net amount D ~ Net amount E ~ VAT A ~ VAT B ~ VAT C ~ VAT D ~ Net refund amount A ~ Net refund amount B ~ Net refund amount C ~ Net refund amount D ~ Net refund amount E ~ VAT A refund ~ VAT B refund ~ VAT C refund ~ VAT D refund. The amounts shown are the total amounts of the order forms issued for the table being transferred up to the time of the table change.

The table number can be a number or a series of characters (up to 10).

A.2. Field: "SERIES" (POL 1195/2018)

A.2.1. In the e.txt of the FSM - FEMAS, in the field "series", after the order (usually blank), the following are placed: **# original document type code # original document number # original document series for document code: 215.**

A.3. Field: "Document type code" (POL 1195/2018)

A.3.1. For all types of documents, in the e.txt of the FSM, FEMAS, the information on the amount of tax withheld is placed in the field "document type code", as follows: **Document type code $ amount of tax withheld .**

A.4. Field: 'serial number of daily receipts'

A.4.1. NUMBER OF REFUNDS - AMOUNT OF REFUNDS FOR THE RESTAURANT FISCAL ECR (ΔΥΠΗΛΥ Δ 1108377 ΕΞ 2015 / 17-8-2015). In the Restaurant Fiscal ECRs and the restaurant AFDs, the final fiscal receipts generate and send the e.txt normally and include in it the

number of refunds and the amount of refunds made with the temporary receipts of this final fiscal receipt, in the fifth field of the serial number of daily receipts, as in the following example: **112#2$12.54 (112: the serial number of daily receipts, 2: the number of refunds as the number of lines of temporary receipts, 12.54: the total amount of refunds)**

A5. Relevant document in the Fiscal ECRs - Autonomous Fiscal Devices (AFDs) (current specifications)

Only for the Fiscal ECRs - AFDs, and only for document code 215, the progressive number of the document to be cancelled shall be entered in the "relevant document" field.

This Decision shall enter into force on the day of its publication.

This decision is to be published in the Government Gazette.

The Governor of the IAPR

GEORGIOS PITSILIS