HELLENIC REPUBLIC
MINISTRY OF FINANCE
GENERAL SECRETARIAT FOR PUBLIC REVENUE (GSPR)
GENERAL DIRECTORATE FOR ELECTRONIC GOVERNMENT & HUMAN RESOURCES (GDEG-HR)
DIRECTORATE FOR E- SERVICES SUPPORT (DESS)
SECTION D: ELECTRONIC CASH REGISTERS.

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TO: List of Recipients

SUBJECT: " 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."

DECISION

THE SECRETARY GENERAL FOR PUBLIC REVENUE

Considering:

1. The provisions of articles 12, 15 and 40 of Law 4308/2014 (Government Gazette 251Α΄).
2. P.D. 111/2014 (Government Gazette 178Α') "Organization of the Ministry of Finance"
3. The provisions of sub-paragraph Ε2 of paragraph Ε of article one of Law 4093/2012 (Government Gazette 222Α'), as in force, on the establishment of the post of Secretary General for Public Revenue.
4. Act 20/25-6-2014 of the Council of Ministers (Government Gazette 360 YODD), on the selection and appointment of the Secretary General of the General Secretariat for Public Revenue of the Ministry of Finance.
5. That, from this decision, no expenditure is caused against the State Budget.

We decide

Article 1
Establishment of an Eligibility Committee for FEM

1.1. A seven-member Eligibility Committee for Fiscal Electronic Mechanisms (FEM) "Committee" is established, consisting of three (3) employees of the General Secretariat for Public Revenue holders of bachelor Degree in Information Technology, or three (3) employees of the GSIS, holders of bachelor Degree in Information Technology, two (2) professors of Information Technology Departments of Greek Universities and two (2) representatives of the Association of Importers & Manufacturers of FEM. Out of the 3 officials employees participating in the Committee, one is the Director of DESS and one is the Head of Department D of "Electronic Cash Registers".

1.2. The aforementioned Committee is responsible for the approval and granting of a license for the use of Fiscal Electronic Mechanisms (FEM) in accordance with the provisions of paragraphs 2 and 3 of article 40 of Law 4308/2014. The Commission shall examine and complete the granting procedure within a reasonable time without undue delay.

1.3. The Committee is also responsible for the withdrawal of the type- approval and the prohibition of further use of an approved type of FEM in case problems are detected in the operation, related to its properties and technical characteristics.

Article 2
Eligibility license - Validity of licenses - Conditions for obtaining licenses

2.1 Before being placed on the market and put into operation, each type of FEM receives an eligibility license, which is issued by the Department D of "Electronic Cash Registers" of the DESS of the GSPR, following a decision of the above mentioned Electronic Cash Registers Eligibility Committee (Committee).

2.2 The eligibility license of the FEM is valid for five (5) years.

2.3 A FEM eligibility license can be obtained by any company that has as its object of activity the import, manufacture or trade of FEM and has its headquarters or operates through a permanent establishment in Greece (branch, office, etc. or alternatively as defined in article 6 of Law 4172/2013), provided that it submits a request to the Ministry of Finance.

2.4 In order to put in effect the obligation to use FEM by new categories of entities under Law 4308/2014 or in case of a change in the technical specifications of the FEMs, it is required that at least four (4) different importers/manufacturers of FEMs have obtained FEMs eligibility licenses.

2.5 The possibility of selling a FEM to an entity/user shall cease one (1) year after the expiry date of the eligibility license.

2.6 The conditions that a company that imports, manufactures or sells FEMs must meet in order to obtain an FEM eligibility license are:

a) Employing well-trained technical staff.

b) Cooperation with a network of authorized technicians to ensure that damages or failures are repaired within a short period of time and in any case not more than five (5) days.

c) Guarantee the adequacy of spare parts for five (5) years from the sale of the FEM.

d) Have the financial solvency for the smooth running of the entire duration of the operation of the FEM that has been licensed.

Article 3
Procedure for obtaining the FEM eligibility license

3.1. The company interested in obtaining a FEM eligibility license submits an application/envelope to the Department D of Electronic Cash Registers, which includes the documents listed in the attached **Appendix A.**

3.2. The company interested in obtaining a FEM eligibility license submits a sample of the FEM to the Department D of Electronic Cash Registers for testing of the hardware and software.

3.3. The Department D of Electronic Cash Registers may assign the Hardware and Software tests of the FEMs to an accredited or certified laboratory of a Greek University, that prepares a detailed evaluation report, which certifies whether the sample FEM conforms to the applicable technical specifications. The cost of the tests shall be covered by the company applying for the eligibility license.

3.4. Testing of the FEM hardware - for electromagnetic compatibility and safety tests - is not required if the FEM sample is accompanied by a CE certificate of an accredited laboratory, domestic or foreign, and the relevant test reports are submitted.

3.5. Under the care of Department D of Electronic Cash Registers, the evaluation reports of the laboratories are collected, the submitted documents of the company interested in obtaining a FEM eligibilty license are pre-checked, and then the complete file is made available to the Committee.

3.6. The Committee is convened in a meeting under the responsibility of its chairman, examines the complete file of the FEM eligibility application (accompanying by the evaluation reports of the authorized laboratories and the supporting documents of the application) and decides on the issuance of the FEM eligibility license to the company.

Article 4
Obligations of a company holding a FEM eligibility license

A company holding a FEM eligibility license has the following obligations:

4.1. It keeps the tested sample of the FEM safely for 15 years from the eligibility license issue date. Each FEM of this specific type, that is distributed or used on the market, must be identical to the stored sample, both in terms of software and hardware.

4.2. Within January of each year, it transmits the file of authorized technicians, for each type of FEM that has received an eligibility or a technical support license, electronically to Department D of Electronic Cash Registers.

4.3. It provides a five (5) year written warranty for each FEM, for damage repair or replacement of the body (but not of fiscal memory).

4.4. With each FEM it provides a complete brochure with Instructions in Greek and the Maintenance Book of the FEM.

4.5. For each imported or produced FEM or fiscal memory, as well as for each sold FEM or fiscal memory, it transmits the relevant Serial Number to Department D of Electronic Cash Registers. The transmission of the FEM serial numbers is done by e-mail until the relevant TAXISNET application for the recording of these data is put into operation.

4.6. It seals the head of the safety screw of each FEM before it is distributed for any reason.

4.7. For each upgrade of the software or the firmware of the FEM that has been granted an eligibility license, the applicant submits a request with a description of the proposed changes to the Department D of Electronic Cash Registers and assures with a solemn declaration that this upgrade meets the applicable technical specifications and does not alter or affect the security of the registered fiscal data.

4.8. The Department D of Electronic Cash Registers may require the submission of a relevant software or firmware certificate from an accredited or certified laboratory of a Greek University for any upgrade of the software or the firmware of the FEM. In this case, the upgrade is approved by the Committee, which also decides on the upgrade of the software or of the firmware of the sample.

Article 5
FEM Technical Support License

5.1. With the approval of the Committee, the company holding the FEM eligibility license may assign the technical support of the FEM to another company, providing it with a " FEM technical support license". However, assigning the

technical support of the FEM to another company shall not relieve the company holding the FEM eligibility license from any responsibility regarding the security of the related fiscal data.

5.2 The "FEM Technical Support License" grants its holder all the rights and obligations arising from the corresponding FEM Eligibility License, including the right to upgrade the software or the firmware, excluding, however, the right to new sales.

5.3 The Department D of Electronic Cash Registers may assign the "FEM Technical Support License" to another company, after approval by the Committee, in case the company holding the FEM eligibility license is unable to meet its obligations concerning the technical support of the FEM.

5.4 In any case, the company licensed to provide technical support for the FEM, undertakes the further safekeeping of the FEM sample.

Article 6
Obligations of the FEM seller (manufacturer, importer or reseller)

6.1. The FEM seller declares electronically via TAXISNET (form D11) and within ten (10) days of the sale or return (cancellation of sale) of each new FEM to the DESS - Department D of Electronic Cash Registers.

6.2. The FEM seller delivers the FEM Instructions brochure as well as the FEM Maintenance Book to the end user, sealed and signed by him, for each FEM.

6.3. The FEM seller trains the end-user in the operation of the FEM and informs him of his obligations.

Article 7
Obligations of a FEM technician

7.1. A FEM technician is authorized by the company holding the "FEM Eligibility License" or the "FEM Technical Support License".

7.2. The authorized FEM technician, informs in writing, stamps and signs the FEM Maintenance Book, after any technical intervention in the FEM (Hardware or Software).

7.3. He reseals the head of the FEM safety screw after each technical operation.

7.4. He informs the Department D of Electronic Cash Registers in writing or electronically, in any case of irregular operation of a FEM or breach of the seal of the head of the safety screw.

7.5. Technical intervention on a FEM, where the head of the safety screw requires unsealing, shall be carried out only by technicians authorized by the holder of the "FEM Eligibility License" or the "FEM Technical Support License".

7.6. Adjustments/changes to the programming of the FEM, in cases where the head of the safety screw does not require unsealing, can be made by unauthorized technicians, always with the obligation to update, seal and sign

the Maintenance Book.

Article 8
Obligations of FEM holder/user

The FEM holder/user has the following obligations:

8.1. He transmits the information referred to in paragraph 14 of Article 12 of Law 4308/2014 to the DESS Department D of Electronic Cash Registers. The transmission is done electronically via TAXISNET (form D13 or D14) and within the specified period from the start or stop of use of the FEM. The date of start or stop is determined by the date of the first or last Daily Z report respectively.

8.2. He is responsible for the safekeeping of the FEM Maintenance Book, its sealing and updating by any technician (certified or not) who interferes with the FEM Hardware or Software as well as its immediate delivery to the tax auditors, if and when requested.

8.3. He allows only authorized technicians to unseal the head of the safety screw.

8.4. He is responsible for the safekeeping and proper functioning of the FEM before and after the fiscal memory is full, and in particular for the ability to generate fiscal memory reports.

8.5. Replacement of the FEM Fiscal Memory is only allowed in case of its failure, within the validity period of the eligibility license. Taximeters constitute an exception and the replacement of the fiscal memory is also permitted in the event of its filling within the validity period of the eligibility license.

8.6. He issues a Z report after 24 hours from the first transaction after the last Z.

8.7. Cash registers with a restaurant program may only be used in restaurants and other waiter-service establishments.

Article 9
Reselling (transfer) of a FEM

9.1 The conditions and procedures for the reselling (transfer) of a FEM are specified in the Annex B attached.

9.2 The return of an unused FEM by the entity/user to the seller is allowed within 10 days from the date of purchase, provided that the sales data recorded are tentative (up to 5 Z daily Reports and total sales up to EUR 100). In this case the FEM is considered new.

Article 10
Electronic Files Keeping

10.1 The Department D of Electronic Cash Registers has full access (right to insert, delete, update, control) to the electronic tables and electronic files of TAXIS and TAXISNET concerning approved types of FEM, purchases, sales, cessations,

changes of FEM, data of manufacturing companies holding a FEM Eligibility License or FEM Technical Support License, details of FEM holders, details of authorized FEM technicians, detailed and aggregated FEM sales and transactions data.

10.2 The Department D of Electronic Cash Registers, in cooperation with the Computer Infrastructure Division of the GSIS and the Security Office of the GSIS, determines access to the data of the tables which are referred in paragraph 10.1, in order to safeguard their integrity.

Article 11
Violations - Infringements

11.1 FEM infringements-violations detected by tax auditors or complaints regarding the software, firmware or hardware or, where applicable, the FEM driver, are reported to Department D of Electronic Cash Registers. Department D shall, after evaluation, refer the matter to the Committee which, at its discretion, prepares a report confirming or not the infringement - violation.

APPENDIX A - ELIGIBILITY LICENCE FILE - SUPPORTING DOCUMENTS TO BE SUBMITTED

A.1 ELIGIBILITY LICENCE APPLICATION SUPPORTING DOCUMENTS

In order to obtain a FEM eligibility license, the company concerned has to submit the following documents.

a) The statute of the company that is requesting the FEM eligibility license.
b) A contract between the applying company and the construction company, domestic or foreign (certified copy and official translation).
c) An archive of the Network of certified and authorized technicians.
d) A declaration of a 5-year warranty from the sale of each FEM (adequacy of spare parts).
e) A summary of the FEM characteristics.
f) Proof of tax compliance.
g) Certificate of non-debt to State Insurance Institutions.
h) Certificate of non-filing of a bankruptcy petition.
i) Certificate of non-bankruptcy.
j) Certificate of non-liquidation.

A.2 METHOD OF SUBMISSION

The above documents must be submitted in paper or in electronic form.

APPENDIX B - PROCEDURES FOR SELLING A FEM

B.1 DEFINITION OF A NEW OR UNUSED FEM

A FEM is considered new-unused when the sales data recorded are test sales (up to 5 Z and total sales up to EUR 100).

The return of an unused FEM by the entity/user to the seller is allowed within 10 calendar days from the purchase, provided that the sales data recorded are test sales (up to 5 Z and total sales up to EUR 100).

The sale of a new fiscal memory is treated in exactly the same way and under the same conditions as the sale of a new FEM.

B.2 SELLING OF A NEW OR UNUSED FEM

B.2.1 Seller's actions

The sale of new or unused FEM is always made by a professional FEM seller.

The professional seller of a new or unused FEM submits the details of the invoice in form D11 of taxisnet within 10 calendar days of its issue.

In case of out of time (10 days from the issue of the document) submission of this information on taxisnet, the seller sends a copy of the FEM invoice to the buyer's tax office.

B.2.2 Buyer's actions

The purchaser of the FEM submits to taxisnet (form D13 for FEMs, form D14 for taximeter fiscal printers) a declaration of commencement with code 1 "BUY". This declaration shall be submitted no later than 10 calendar days from the date of issue of the first Z related to that purchaser.

In case of out of time submission to taxisnet, the buyer submits the TAXIS B2 form and a photocopy of a recently issued Z to his Tax Office within 10 calendar days from the issue of the first Z that concerns him.

B.2.3 Return of a new FEM to the seller

The return of an unused FEM by the entity/user to the seller is allowed within 10 calendar days of purchase provided that the sales data recorded are test sales (up to 5 Z and total sales up to EUR 100).

In case the buyer of the FEM had already submitted the purchase declaration in taxisnet or at the Tax Office with start code 1 "BUY", he must resubmit to taxisnet within 10 calendar days from the return, a declaration with code 99 "Revocation of the start of the FEM". Until the code 99 "Revocation of the start of the FEM" is

activated in taxisnet, the FEM buyer must inform his tax office within 10 calendar days from the return.

B.3 RESELLING OF A USED FEM

B.3.1 Conditions for the reselling of a used FEM

B.3.1.1 The reselling of a used FEM by a user or the assignment of the use of the taximeter fiscal printer to another user, without replacing the fiscal memory, is allowed only in the following cases:

a) In the case of an enterprise resulting from a transformation (merge - split - absorption) of other enterprises and provided that the new enterprise (resulting from transformation) has all the rights and obligations provided by law of the prior enterprises, as **universal successor** to them.

b) In case of hereditary succession.

c) In case of parental provision.

d) In any case of reselling (whole or part) of a taximeter fiscal printer from the operator of the taximeter to another operator.

e) In case of self-delivery of the FEM due to the cessation of operation of an individual business and the resumption of any activity by the same person.

f) In case of self-delivery of the FEM to a member of a dissolved company (due to the assumption of a company share in kind). In this case the member of the dissolved company has the FEM in his possession but not in use.

B.3.1.2 The transfer of a FEM body without fiscal memory is only allowed from a FEM dealer to another FEM dealer or FEM manufacturer - importer or FEM technical support company.

B.3.1.3 In an appropriate file ("Book of received FEMs and fiscal memories"), which relates only to used taximeter fiscal printers and which is kept by traders of used taximeter fiscal printers, every used taximeter fiscal printer or fiscal memory received for any reason, shall be recorded, with the exception of maintenance or repairs.

B.3.2 Procedures for reselling a used FEM without replacing the fiscal memory

B.3.2.1 Reselling due to transformation (merge - split - absorption) of an enterprise to another as universal successor of it.

The old holder of the FEM submits a declaration of pause in taxisnet (form D13 for the FEMs, form D14 for the taximeter fiscal printers) with code 28 “TRANSFORMATION (MERGE - ABSORPTION)”.

The new holder of the FEM keeps the supporting documents related to the transformation under his responsibility and submits a declaration of start with code 28 “TRANSFORMATION (MERGE - ABSORPTION)” to taxisnet. This declaration must be submitted no later than 10 calendar days from the date of issue of the first Z for the new holder. Until the start code 28 of taxisnet becomes operational, the new holder shall submit the following documents to his tax office within 10 calendar days of the issue of the start Z:

- Declaration of Article 8 of Law 1599/1986, stating the fact of the change. It must contain the details of the holder - user before and after the change.
- The TAXIS Form B2 with start code 28 "TRANSFORMATION (MERGE - ABSORPTION)".
- Relevant legal document which proves the change (acquisition of the FEM), e.g. Statute of the enterprise submitted to the competent Prefecture, stating that the resulting enterprise is the universal successor of the previous one.
- Photocopies of recently issued Zs or, in case the final cumulative totals do not appear on them, Fiscal Memory Reading reports - before and after the change - and the corresponding originals, in which the cumulative turnover and VAT totals are recorded from the beginning of the operation of the fiscal memory.

  The cumulative totals that appear must not show any difference between the Z report issued before the change and the one issued after the change.
- The Maintenance and Repair Book (M&R Book), with the data completed before and after the change, and the corresponding pages signed where required.

Until the activation of the taxisnet code Start 28 "TRANSFORMATION (MERGE - ABSORPTION)", the FEM holder is addressed directly to his Tax Office within the aforementioned deadline and submits all the above documents. The difference lies in the B2 TAXIS form, on which two codes are filled: Pause 28 "TRANSFORMATION (MERGE - ABSORPTION)", and Start 28 "TRANSFORMATION (MERGE - ABSORPTION)".

B.3.2.2.2 Transfer by parental provision

The previous holder of the FEM submits a declaration of pause in taxisnet (form D13 for FEMs, form D14 for taximeter fiscal printers) with code 37 "PARENTAL PROVISION". This declaration shall be submitted no later than 10 calendar days from the date of issue of the last Z for the old holder with the simultaneous issue of the first Z for the new holder, when the data of the header of the FEM are changed.

The new owner of the FEM submits a start declaration in taxisnet (form D13 for

FEMs, form D14 for taximeter fiscal printers) with code 37 "PARENTAL PROVISION". This declaration shall be submitted no later than 10 calendar days after the issue of the Z of start.

In case of out of time submission to taxisnet, for each of the above actions separately, the following documents are submitted to the competent tax office:

- Declaration of Article 8 of Law 1599/1986, stating the fact of the change. It contains the details of the holder - user before and after the change.
- Form B2 of TAXIS with the start or pause codes filled in: Pause 37 "PARENTAL PROVISION" or Start 37 "ACQUIREMENT OF FEM THROUGH PARENTAL PROVISION".
- Relevant legal document showing the change (acquisition of the tax mechanism)
- Photocopies of recently issued Zs or, in case the final cumulative totals do not appear on them, Fiscal Memory Reading reports - before and after the change - and the corresponding originals, in which the cumulative turnover and VAT totals are recorded from the beginning of the operation of the fiscal memory.

  The cumulative totals that appear must not show any difference between the Z report issued before the change and the one issued after the change.
- The Maintenance and Repair Book (M&R Book), with the data completed before and after the change, and the corresponding pages signed where required.

B.3.2.2.3 Transfer by hereditary succession

The new holder of the FEM submits (form D13 for FEMs, form D14 for taximeter fiscal printers) a declaration of pause with code 24 "PAUSE DUE TO DEATH" to taxisnet, on behalf of the old holder. This declaration shall be submitted within 10 calendar days from the date of issue of the last Z for the old holder at the latest with simultaneous issue of the first Z for the new holder, when the data of the FEM header is changed.

The new FEM holder submits (form D13 for FEMs, form D14 for taximeter fiscal printers), a start declaration with code 15 "ACQUISITION OF A FEM BY INHERITANCE " to taxisnet. This declaration shall be submitted no later than 10 calendar days after the issue of the first Z.

In case of out of time submission to taxisnet, for each of the above actions separately, the following documents are submitted to the competent tax office:

- Declaration of Article 8 of Law 1599/1986, stating the fact of the change. It contains the details of the holder - user before and after the change.
- The TAXIS Form B2 with completed start or pause codes: Cessation 24 "PAUSE

DUE TO DEATH " or Start 15 " ACQUISITION OF A FEM BY INHERITANCE".

- Relevant legal document showing the change (acquisition of the FEM)
- Photocopies of recently issued Zs or, in case the final cumulative totals do not appear on them, Fiscal Memory Reading reports - before and after the change - and the corresponding originals, in which the cumulative turnover and VAT totals are recorded from the beginning of the operation of the fiscal memory.

  The cumulative totals that appear must not show any difference between the Z report issued before the change and the one issued after the change.
- The Maintenance and Repair Book (M&R Book), with the data completed before and after the change, and the corresponding pages signed where required.

B.3.2.4. Terminal pause of FEM due to business termination.

The FEM holder submits (form D13 for FEMs, form D14 for taximeter fiscal printers) a declaration of pause with code 10 "SELF-DELIVERY" to TAXISNET. This declaration shall be submitted no later than 10 calendar days from the date of issue of the last Z.

In case of out of time submission in TAXISNET, the following documents are submitted to the competent tax office:

- Declaration of Article 8 of Law 1599/1986 as, stating the fact of the change. It contains the details of the holder - user before and after the change.
- The TAXIS Form B2 with completed pause code: 10 "TERMINAL PAUSE OF FEM DUE TO BUSINESS TERMINATION. ".
- A self-delivery document which must be issued no earlier than 10 calendar days from the date of submission.
- A photocopy of the last issued Z or, in case the final cumulative totals do not appear on it, Fiscal Memory Reading reports - before and after the change - and the corresponding originals, in which the cumulative turnover and VAT totals are recorded from the beginning of the operation of the fiscal memory.
- The Maintenance and Repair Book (M&R Book), with the data completed and the corresponding pages signed where required.

The FEM and the M&R Book shall be kept under the responsibility of the natural person - holder for as long as provided by the provisions, and shall be at the disposal of the tax auditors in any case of audit.

In the event of the restart of any individual activity by the holder of paragraph B.3.1.1.e. of this Appendix, the procedures for the declaration of restart of activity and any changes (e.g. name, address, etc.) shall apply.

B.3.2.5. Reselling of a used taximeter fiscal printer.

The previous holder of the taximeter fiscal printer submits (form D14) a pause declaration with code 5 "SALE" to taxisnet. This declaration shall be submitted no later than 10 calendar days from the date of issue of the last Z for the old holder and the simultaneous issue of the first Z for the new holder, when the details of the taximeter fiscal printer header are changed.

The new holder of the taximeter fiscal printer submits (form D14) a declaration of start with code 1 "BUY" to taxisnet. This declaration shall be submitted no later than 10 calendar days after the issue of the first Z.

In case of out of time submission to taxisnet, for each of the above actions separately, the following documents must be submitted to the new operator's – buyer's tax office exclusively, by the parties, or only by the buyer legally authorized by the seller:

- Declaration of Article 8 of Law 1599/1986, stating the fact of the change. It contains the details of the holder - user before and after the change.
- The TAXIS Form B2 with the completed pause code: 5 "SALE" and/or start code:1 "BUY".
- A photocopy of the legal document of transfer - sale of the taxi as well as its respective original.
- Photocopies of the last Z of the seller and the first Z of the buyer-operator as well as their respective originals.
- The Maintenance and Repairs Book (M&R Book), which includes on an appropriate page of the specific operator's location, both the seller's and the buyer's details, the date, as well as the final cumulative turnover and VAT amounts from the beginning of the operation of the specific operator's location of the taximeter fiscal printer and is signed - stamped by both the seller and the buyer.

In the transfer of a taximeter fiscal printer, the buyer's Tax Office, immediately forwards the seller's B2 form by FAX to the seller's Tax Office, which declares the pause, given the fact that it does not find any difference in the turnover and VAT amounts. The buyer's tax office then confirms the suspension and enters the new holder-user in the system.

B.4 PROCEDURE FOR THE FISCAL MEMORY REPLACEMENT

B.4.1 Conditions for replacing the Fiscal Memory

The replacement of the fiscal memory is allowed within the validity period of the FEM's eligibility license, only due to failure. However, in the case of a taximeter

fiscal printer, replacement of the fiscal memory is also permitted due to filling, as long as that the replacement is done within the validity period of the taximeter fiscal printer's eligibility license.

In order to replace the fiscal memory due to failure, a FEM "Technical Failure Report" must have been issued earlier either by the company that possesses the "FEM Eligibility License" or by the company that possesses the "FEM Technical Support License". In order to replace a fiscal memory due to filling, it is necessary that the fiscal memory has already been filled.

The replacement of the fiscal memory is carried out by an authorized technician, at the responsibility of the FEM owner.

B.4.2 Fiscal Memory Removal Procedure

When removing - replacing the fiscal memory, the following actions are taken:

a) A Z report is issued with the latest memory data

The final Z is issued before the fiscal memory is removed, given the fact that there is no damage that would prevent it.

However, if the final cumulative totals do not appear on it, then a Fiscal Memory Reading report is issued, in which the cumulative turnover and VAT amounts from the beginning of the operation of the Fiscal memory are printed.

In case the old fiscal memory is damaged and its reading is impossible or the Z cannot be issued, the "Technical Failure Report" is issued by the company holding the FEM eligibility license or the company holding the FEM technical support license.

b) The Maintenance Book is updated

In the old FEM Maintenance and Repair Book (M&R Book), the details of the owner - purchaser, the date, the place, the registration number of the old and the new Fiscal Memory, etc., as well as the final cumulative amounts since the beginning of operation of the removed (old) Fiscal memory are recorded on an appropriate page. The M&R Book shall be signed and stamped by the owner and the authorized technician.

c) The FEM is unsealed

The FEM is unsealed by an authorized technician, who removes the fiscal memory and delivers it to the owner, who is then obliged to keep it safe with the M&R Book.

d) The invoice of sale of the new fiscal memory is issued.

e) The new - empty fiscal memory is installed.

f) The new fiscal memory is activated.

g) The FEM is sealed.

The FEM is sealed with a special seal using an appropriate material that does not allow scratching, on the special screw ("fiscal screw"). A new metal label with the data of the new fiscal memory is attached next to the existing (old) one.

h) A zero Z is issued.

i) The new M&R Book is delivered to the FEM holder.

The vendor of the new fiscal memory delivers not only the memory but also the new M&R Book to the new holder, completed with the details of the new memory, the exact type and characteristics of the FEM in which it will be installed, as well as the relevant sales document.

B.4.3 Submission of a fiscal memory replacement declaration

In case of replacement of the fiscal memory due to damage, the company holding the FEM eligibility license or the FEM technical support license submits a pause declaration with code 8 "FISCAL MEMORY REPLACEMENT DUE TO DAMAGE, AND SIMULTANEOUS INSTALLATION OF A NEW FISCAL MEMORY" to taxisnet, on behalf of the FEM holder. In the case of replacement of a taximeter fiscal printer's fiscal memory due to filling, its holder shall submit a pause declaration with pause code 9 "FISCAL MEMORY REPLACEMENT DUE TO FILLING, AND SIMULTANEOUS INSTALLATION OF A NEW FISCAL MEMORY" to taxisnet. These declarations must be submitted no later than 10 calendar days from the date of removal - replacement of the fiscal memory. Upon submission, the system shall (automatically) create a start with start code 3 "BUY NEW FISCAL MEMORY FOR THE FEM, IN REPLACEMENT OF AN OLD FISCAL MEMORY".

In case of out of time submission to taxisnet, the following documents are submitted to the competent tax office:

- The TAXIS form B2. In this case, the pause codes used are: code 8 "FISCAL MEMORY REPLACEMENT DUE TO DAMAGE, AND SIMULTANEOUS INSTALLATION OF A NEW FISCAL MEMORY", or code 9 "FISCAL MEMORY REPLACEMENT DUE TO FILLING, AND SIMULTANEOUS INSTALLATION OF A NEW FISCAL MEMORY" (for taximeter fiscal printers only).
- A photocopy of the final Z of the replaced fiscal memory or a Fiscal Memory Reading report, as well as the corresponding original document.
- The old M&R Book.
- The new M&R Book
- The invoice of the new fiscal memory purchase
- A photocopy of the Z of the new fiscal memory, as well as its corresponding original document.

In case the old fiscal memory is damaged and its reading is impossible or the Z cannot be issued, the "Technical Failure Report" is issued by the company holding the FEM eligibility license or the company holding the FEM technical support license.

B.5. GENERAL

B.5.1 In each case, the FEM is sold from the seller - reseller (Dealer) to a trader - user, with an active fiscal memory.

B.5.2 In the following cases, there is no obligation to submit a copy of the invoice relating to a FEM sale, to the competent tax office, nor to taxisnet:

a) Sale of a FEM body (without fiscal memory).

b) Sale of a new fiscal memory by professional FEM sellers to other professional FEM sellers - resellers.

c) Sale of a new FEM by professional FEM sellers to other professional FEM sellers - resellers.

B.5.3 In case of termination of a FEM leasing contract, the lessee is obliged to keep the entire FEM for as long as the provisions stipulate without removing the fiscal memory.

B.6. FEM INACTIVITY

The pause code 12 "Inactivity" (forms D13, D14) of taxinet and taxis is abolished. For those FEMs already declared inactive, start code 26 " LIFTING OF THE NON-WORKING STATE " is used.

B.7. FISCAL SIGN MACHINES (EAFDSS)

B.7.1 Reselling of Fiscal Sign Machine

The preceding procedures apply mutatis mutandis to the acquisition or reselling of a FEM belonging to the category of Fiscal Sign Machines (EAFDSS). In this case, instead of issuing a Z or Fiscal Memory Reading report, which shows the cumulative turnover and VAT amounts, a special Z report is issued including among others, the date of issue, the Z number and the Z fiscal sign. This document must comply with the provisions of the FEM technical specifications (paragraph 2.7. of Chapter 3 of POL 1220/2012).

B.7.2. Acquisition of a new Fiscal Sign Machine

In the case of acquisition of a new unused Fiscal Sign Machine, in order to issue the first Z report, the previous issuance of fiscal documents and the fiscal signing of them, is not necessary.

B.7.3 Pause of a Fiscal Sign Machine

In each case of a declaration of pause of a Fiscal Sign Machine (due to reselling or any other reason), the final Z fiscal sign must be registered in the accompanying M&R Book, which must be the same as the one indicated in the corresponding issued Z report. When the Fiscal Sign Machine declaration of pause is submitted at the tax office, a photocopy of this document shall be presented together with its corresponding original for verification.

At the Tax Office, a WORM technology (non - rewritable) CD or DVD is also submitted, on which the VAT number of the company, the serial number of the Fiscal Sign Machine and the date of copying are written with an indelible marker, and which contains all the files a.txt, b.txt, c.txt, e.txt, d.txt, s.txt that have been created since the start of the operation of the Fiscal Sign Machine. If the pause declaration is submitted via taxisnet, this CD or DVD is kept by the trader for audit purposes.

APPENDIX C – START AND PAUSE CODES FOR FEMs (excluding taximeter fiscal printers)

C.1 START CODES FOR FEMs EXCLUDING TAXIMETER FISCAL PRINTERS

1	BUY
3	BUY NEW FISCAL MEMORY FOR THE FEM, IN REPLACEMENT OF AN OLD FISCAL MEMORY
7	BRANCH LOCATION CHANGE
15	ACQUISITION OF A FEM BY INHERITANCE
16	DECLARATION BEFORE SELLING
19	TRANSFER OF THE CENTRAL OFFICE OF THE BUSINESS TO AN AREA OF ANOTHER TAX OFFICE
21	PREVIOUS BUY, DECLARED NON –ELECTRONICALLY
22	RECOVERY OF A LOST OR STOLEN FEM
26	LIFTING OF THE NON-WORKING STATE
28	BUSINESS TRANSFORMATION (MERGE-DIVISION-ABSORPTION)
36	RE-OPENING OF BUSINESS OR REUSING A FEM SUSPENDED FROM OPERATION
37	ACQUISITION OF A FEM THROUGH PARENTAL PROVISION
99	CANCELLATION OF THE PREVIOUS PAUSE (except pause code 99)

Start codes 3, 7, 19, 21 and 26 are only available at the tax offices.

The start code 16 only applies to businesses that have a FEM Eligibility License.

The start code 99 is used in taxisnet to undo the previous pause (except for the pause code 99), so that in case of incorrect submission of a pause, it can be undone without being deleted from the system, and the holder of the FEM not to have to visit the Tax Office for correction. The start code 99 may be used within 10 calendar days of the date of the pause being revoked.

C.2 PAUSE CODES FOR FEMs (EXCLUDING TAXIMETER FISCAL PRINTERS)

5	SALE
6	SALE OF USED FEM TO RESELLER
7	BRANCH LOCATION CHANGE
8	FISCAL MEMORY REPLACEMENT DUE TO DAMAGE, AND SIMULTANEOUS INSTALLATION OF A NEW FISCAL MEMORY

10	TERMINAL PAUSE OF FEM DUE TO BUSINESS TERMINATION.
11	LOSS
19	TRANSFER OF THE CENTRAL OFFICE OF THE BUSINESS TO AN AREA OF ANOTHER TAX OFFICE
23	PAUSE DUE TO FISCAL MEMORY FILLING
24	PAUSE DUE TO DEATH (PROVIDING ACCEPTANCE OF INHERITANCE)
25	PAUSE DUE TO FISCAL MEMORY DAMAGE
27	PAUSE DUE TO INCOMPATIBILITY WITH THE EURO
28	TRANSFER THE FEM TO AN OTHER BUSINESS, DUE TO TRANSFORMATION (MERGE-SPLIT-ABSORPTION) OF A COMPANY, TO THE SAME OR TO THE NEW VAT NUMBER, UNIVERSAL SUCCESSOR TO THE PREVIOUS HOLDER
32	DESTRUCTION OF FEM
33	EXPORT OF FEM
36	BUSINESS RE-OPENING
37	TRANSFER OF A FEM THROUGH PARENTAL PROVISION
38	INCOMPATIBILITY WITH DECIMAL VAT RATES.
41	TERMINAL PAUSE OF FEM DUE TO NON-USE
99	CANCELLATION OF THE PREVIOUS START (except start code 99)

Pause codes 5, 6, 11, 19, 27, 32, 33 and 38 are only available at the Tax Office.

The stop codes 8 or 25 are declared by the company that holds the FEM Eligibility License or the FEM technical support license on behalf of the FEM owner. The use of stop code 8 or 25 is subject to the issuance of a Technical Failure Report by the company that holds the eligibility license or the technical support license for the specific type of FEM.

Among the pause codes in the above table, codes 23, 25, 27, 32, 33, 38 and 41 are not followed by any further start record.

Pause code 7 is always followed by a start code 7. In the case of taxisnet, the use of the pause code 7 automatically generates a start code 7 for the same holder and the same FEM.

The pause code 8 is always followed by a start with code 3 for a different fiscal memory serial number of the same type of FEM. In the case of taxisnet, the use of pause code 8 automatically creates a start with code 3. A prerequisite for the use of

the pause code 8 is the issuance of a Technical Failure Report by the company holding the Eligibility License or the Technical Support License of the specific type of FEM.

Pause code 28 is always followed by a start code 28.

Pause code 19 is always followed by a start code 19.

Pause code 37 is always followed by a start code 37, probably in a different VAT number.

After the pause code 10, there is only a possibility to start with a code 36. After pause code 11, it is only possible to start with code 22. After pause code 24 there is a possibility to start with code 15 possibly with a different VAT number.

Among the pause codes in the above table, codes 5, 6 and 36 are retained only for reasons of compatibility with previous movements and are available only to the Tax Offices.

The pause code 99 is used in taxisnet to undo a previous start, so that in case of incorrect submission of a start, to be cancelled without being deleted from the system and the holder of the FEM not to have to go to the Tax Office for the correction. Pause code 99 may be used within 10 calendar days from the date the referred start was made.

APPENDIX D - START AND PAUSE CODES OF TAXIMETER FISCAL PRINTERS

D.1. TAXIMETER FISCAL PRINTER START CODES

1	BUY
3	BUY NEW FISCAL MEMORY FOR THE TAXIMETER FISCAL PRINTER, IN REPLACEMENT OF AN OLD FISCAL MEMORY
7	BRANCH LOCATION CHANGE
14	CONCESSION OF USE
15	ACQUISITION OF A TAXIMETER FISCAL PRINTER BY INHERITANCE
16	DECLARATION BEFORE SELLING
19	TRANSFER OF THE CENTRAL OFFICE OF THE BUSINESS TO AN AREA OF ANOTHER TAX OFFICE
21	PREVIOUS BUY, DECLARED NON –ELECTRONICALLY
22	RECOVERY OF A LOST OR STOLEN TAXIMETER FISCAL PRINTER
26	LIFTING OF THE NON-WORKING STATE
28	BUSINESS TRANSFORMATION (MERGE-DIVISION-ABSORPTION)
30	CHANGE IN THE PERCENTAGE
31	CHANGE POSITION, CHANGE OF TAXI CIRCULATION NUMBER
36	RE-OPENING OF BUSINESS OR REUSING A TAXIMETER FISCAL PRINTER SUSPENDED FROM OPERATION
37	ACQUISITION OF A TAXIMETER FISCAL PRINTER THROUGH PARENTAL PROVISION
39	CONCESSION OF USE OF A TAXIMETER FISCAL PRINTER WITHOUT B2

Start codes 7, 19, 21, 26 and 28 are only available at the tax offices.

Start code 16 applies only to businesses that have a FEM eligibility license.

D.2 CODES FOR THE PAUSE OF TAXIMETER FISCAL PRINTERS

5	SALE
6	SALE OF USED TAXIMETER FISCAL PRINTER TO RESELLER
7	BRANCH LOCATION CHANGE
8	FISCAL MEMORY REPLACEMENT DUE TO DAMAGE, AND SIMULTANEOUS INSTALLATION OF A NEW FISCAL MEMORY
9	FISCAL MEMORY REPLACEMENT DUE TO FILLING, AND SIMULTANEOUS INSTALLATION OF A NEW FISCAL MEMORY.
10	TERMINAL PAUSE OF FEM DUE TO BUSINESS TERMINATION.
11	LOSS
14	CONCESSION OF USE

19	TRANSFER OF THE CENTRAL OFFICE OF THE BUSINESS TO AN AREA OF ANOTHER TAX OFFICE
23	PAUSE DUE TO FISCAL MEMORY FILLING
24	PAUSE DUE TO DEATH (PROVIDING ACCEPTANCE OF INHERITANCE)
25	PAUSE DUE TO FISCAL MEMORY DAMAGE
27	PAUSE DUE TO INCOMPATIBILITY WITH THE EURO
28	TRANSFER THE TAXI METER FISCAL PRINTER TO AN OTHER BUSINESS, DUE TO TRANSFORMATION (MERGE-SPLIT-ABSORPTION) OF A COMPANY, TO THE SAME OR TO THE NEW VAT NUMBER, UNIVERSAL SUCCESSOR TO THE PREVIOUS HOLDER
30	CHANGE IN THE PERCENTAGE
31	CHANGE POSITION, CHANGE OF TAXI CIRCULATION NUMBER
32	DESTRUCTION OF A TAXIMETER FISCAL PRINTER
33	EXPORT OF TAXIMETER FISCAL PRINTER
36	RE-OPENING OF BUSINESS
37	TRANSFER OF A TAXIMETER FISCAL PRINTER THROUGH PARENTAL PROVISION
38	INCOMPATIBILITY WITH DECIMAL VAT RATES.
39	CONCESSION OF USE OF A TAXIMETER FISCAL PRINTER WITHOUT B2 FORM.
40	SALE OF TAXIMETER FISCAL PRINTER WITH BUYER'S DECLARATION (WITHOUT SELLER'S DECLARATION)
41	TERMINAL PAUSE OF THE TAXIMETER FISCAL PRINTER DUE TO NON-USE
99	CANCELLATION OF THE PREVIOUS START (except start code 99)

Pause codes 11, 19, 27, 32, 33 and 38 are only available at the Tax Office.

The stop codes 8 or 25 are declared by the company that holds the FEM Eligibility License or the FEM technical support license on behalf of the FEM owner. The use of stop code 8 or 25 is subject to the issuance of a Technical Failure Report by the company that holds the eligibility license or the technical support license for the specific type of FEM.

Among the pause codes in the above table, codes 23, 25, 27, 32, 33, 38 and 41 are not followed by any further start record.

The pause code 8 is always followed by a start with code 3 for a different fiscal memory serial number of the same type of FEM. In the case of taxisnet, the use of pause code 8 automatically creates a start with code 3. A prerequisite for the use of the pause code 8 is the issuance of a Technical Failure Report by the company holding the Eligibility License or the Technical Support License of the specific type of FEM.

The pause code 99 is used in taxisnet to undo a previous start, so that in case of incorrect submission of a start, to be cancelled without being deleted from the system and the holder of the taximeter fiscal printer not to have to go to the Tax Office for the correction. Pause code 99 may be used within 10 calendar days from the date the referred start was made.

D3. MOVEMENTS FOR THE STARTING AND PAUSING OF TAXIMETER FISCAL PRINTERS ON TAXISNET (FORM D14)

In form D14 of taxisnet, it is possible to make summary movements that automatically generate records with codes for pause and start, described in paragraphs D1, D2 of this appendix. Indicatively are mentioned :

CATEGORY 1: START OF CONCESSION OF USE

14.1 **Allocation** of **all** my (%) share to an operator - (for the lessor)

14.2 Allocation of **part of** my share (%) to an operator - (for the lessor)

14.3 Commencement of the concession of use - (for the lessee-driver)

14.4 Increase of my percentage (%) from a concession of use - (concerns the owner, who already has a certain percentage of ownership and becomes a tenant)

14.5 Increase in my percentage (%) from a concession of use - (for the lessee who has no ownership percentage at all, but is only a driver)

CATEGORY 2: EXPIRY OF THE CONCESSION OF USE

14.6 Termination of the concession of use - (concerns the lessee-driver)

14.7 Reduction of my percentage (%) due to expiry of the concession of use - (applies to the tenant-owner, who has a percentage of ownership)

14.8 Reduction of my percentage (%) due to expiry of the concession of use - (for the lessee who has no ownership percentage at all, but is only a driver)

14.9 Recovery of the **entire** percentage (without ownership) due to expiry of the concession of use - concerns the lessor **(in case of expiry of sublease)**

14.10 Termination of the concession of use - recovery of **part of** the percentage (without ownership) - concerns the lessor **(in case of subleasing)**

14.11 Recovery of the **entire** ownership percentage due to expiry of the concession (for the lessor)

14.12 End concession of use – acquisition **part** of percentage of ownership (for the lessor)

CATEGORY 3: **PURCHASES, SALES**

1.1 Purchase of Taximeter fiscal printer

1.2 Increase in my percentage (%) of exploitation via purchase of a taxi license (without purchase of new fiscal memory)

5.1 Sale of my **entire** holding percentage (%)

5.2 Sale of **part of** my holding percentage (%)

6 Sale of a used taximeter fiscal printer to the reseller-dealer

15 Acquisition by inheritance (requires acceptance of inheritance)

24 Pause due to death (requires acceptance of inheritance)

37.1 Parental provision - whole (pause)

37.2 Parental provision (start)

37.3 Parental provision - part of a percentage (pause)

This Decision shall apply from the year 2015

This Decision shall be published in the Greek Government Gazette.

The Secretary General for Public Revenue
CATHERINE SAVVAIDOU