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DIRECTORATE OF BOOKS AND SALES DOCUMENTS (15TH)
DEPARTMENT C Information Technology and Systems of Electronic assurance of transactions

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POL 1220

TO: List of Recipients

Codification – Completion of technical specifications of Fiscal Electronic Mechanisms and systems. Procedures for their use and operation. Specifications of files sent to GSIS.

DECISION
THE DEPUTY MINISTRY OF FINANCE

Having considered:

1. The clauses of Law 1809/1988/FEK [Government Gazette] 222 A΄/5.10.1988 "Establishment of Fiscal Mechanisms and other clauses", as applied.
2. The clauses of paragraph 9, article 26, Law 3943/31.3.2011 (FEK 66 A'/31-3-2011).
3. The clauses of paragraphs 1 and 4, article 20, Law 3842/23-4-2010 (FEK 58 A΄/23-4-2011).
4. The decision by the Ministry of Finance ref. no. 1100772/1474/0015/POL. 1135/26.10.2005 (FEK B΄ 1592/17.11.2005).
5. The recommendations - opinions by the Union of Importers and Manufacturers of Cash Registers (S.E.K.T.).
6. The findings of the Special Work Team, assembled by the Ministry of

Finance (Protocol no. △6Α 14420 ΕΞ 2011 ΕΜΠ / 27-5-2011).

7. The joint ministerial decision, under number of the Ministry of Economy 07927 ΕΞ, issued by the Prime Minister and the Ministry of Finance "Assignment of competencies to the Deputy Ministry of Finance, Georgios Mavraganis (FEK 2574 B'/24-9-2012).
8. Document, under no. C (2012) 4961, issued by the European Committee, by virtue of which we received remarks on the notice of 2012/266/GR.
9. The need to adjust the current Technical Specifications of Fiscal Electronic Mechanisms (FEMs), in order to comply with the requirements of the clauses set for the transmission of transaction details to GSIS, for the effective tax monitoring thereof and the reduction of tax evasion.
10. The fact that this decision does not impose an expense to the exchequer.

We Decide

The improvement, adjustment, and revision of the technical specifications for fiscal mechanisms and systems (Procedure of use and operation), noted in the Decision by the Minister of Finance 1100772/1474/0015 POL.1135/26.10.2005 – FEK 1592 B/ 17.11.2005, as follows:

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CHAPTER 1

COMMITTEE – GENERAL REQUIREMENTS

Article 1. General

1.1. Committee

In this decision, the term **Committee** refers to the competent parliamentary Committee, as per article 7, Law 1809/1988, which inspects the type of each fiscal mechanism and grants the eligibility license or any other organization authorized by it.

1.2. Special cases

1.2.1. All matters relating to special categories of fiscal mechanisms and to special technical specifications, the application and specialization thereof in any special categories of connected electronic, electrical or electro-mechanical systems, not described in detail in the present technical specifications shall be specifically examined by the **Committee** which shall issue a pertinent decision.

1.2.2. In order to grant the eligibility license to special fiscal mechanisms that include abilities for managing quantity measurement units, such as coins, volume (fuel pumps), weight (scales), distance, time (taximeter), etc., where the operation of the subsystem of the fiscal mechanism is not independent – separate from the operation of the measuring subsystem, whenever this is necessary, the Committee shall cooperate with the respective competent agencies that are responsible for supervising each specific measuring subsystem. In this case, the operation of the measurement subsystem shall be governed by the applicable clauses concerning the specific subsystem.

1.2.3. If the fiscal mechanisms are connected to a wireless data transmission network, it is necessary to obtain the license for using the frequencies from the competent state authorities.

1.3. Certifications

1.3.1. All fiscal electronic mechanisms shall be manufactured in accordance with the standards, instructions, and regulations of the European Union and shall bear the **CE** mark.

1.3.2. If the fiscal electronic mechanisms are destined for use under specific conditions, the respective regulations of the European Union shall apply to those cases. To this end, the fiscal electronic mechanisms shall be manufactured and bear a special

compatibility mark with regards to those regulations.

1.3.3. Any other certifications shall be disclosed to the Committee.

1.3.4. Cases of Fiscal electronic mechanisms and of respective products that circulate lawfully in the markets of other EU member states, EFTA member states that have signed the Agreement for EEA and in Turkey, which have been manufactured in accordance with requirements and standards that are different to those applied in Greece, may receive an eligibility license provided they offer equal protection to the one specified herein. These cases shall be examined by the Committee, who shall decide accordingly.

CHAPTER 2

RECEIPT ISSUING FISCAL ELECTRONIC MECHANISMS

Article 1. General

The paragraphs of the present Chapter refer in general to every fiscal mechanism and specify the requirements for the fiscal electronic mechanisms issuing receipts.

Article 2. Definitions and Core Technical – Operational Features of Fiscal mechanisms

2.1. Fiscal Electronic Mechanism (FEM).

2.1.1. The term **Fiscal Electronic Mechanism (FEM)** refers to the electronic calculating system used for the issuing of fiscal receipts (the "Lawful Receipts") in transactions, which stores in a tamper-proof method the fiscal memory, working memory, the internal memory (such as flash memory card, EEPROM), for the daily revenue, keeping in a secured electronic method the copies of the fiscal receipts – reports and other issued details of the FEM, as an Electronic Journal of the FEM, the program memory, the clock, the control circuits used by the receipt printer, as well as the control units for connecting the keyboard, the displays and the data input and output devices and the data transmission devices.

2.1.2. All the operations of the secured departments are documented and the software supporting them is available to the Ministry of Finance.

2.2. Portable Fiscal Electronic Mechanism (PFEM or FFEM).

2.2.1. The term **Portable Fiscal Electronic Mechanism (PFEM or FFEM)** refers to each fiscal electronic mechanism (FEM) of a low weight and small volume, operating with lowdirect current power supply.

2.2.2. The portable **FEM** must comply with certain specifications. They must:

- can be easily carried by a single person, based on the weight thereof,
- be of suitable (small) size,
- be resistant to impact, vibration and shocks,
- suitable for operating outdoors,
- operate on low voltage power supply.

2.2.3. Each portable FEM destined for use at an open, or unprotected closed area or mounted on a vehicle must be designated as such in the application – approval dossier and must comply with the special requirements and features for portable FEMs with regards to the ambient operation conditions; the necessary inspection shall be conducted in accordance to those special requirements. No additional application for approval is required for devices whose

specifications are covered by Directives 89/336/EEC (EMC) and 73/23/EEC (LVD).

2.3. Fiscal Electronic Mechanism of enhanced facilities (FEM/AD)

2.3.1. The term **Fiscal Electronic Mechanism of enhanced facilities(FEM/AD)** refers to the FEM that has the operational features belonging to one or more of the following cases:

1. The application software is not saved in the program memory, but is saved in suitable means or may be received by an electronic method.
2. The FEM/AD can be connected to computers or in general to a network capable for transmitting tax data (e.g. unit prices, quantities for storage, etc.).
3. Instead of the system of Double Printout, the FEM uses an electronic method for issuing and keeping the copies of the issued reports.
4. The inputting of data can be performed, apart from using the keyboard, by additional units for communicating and receiving data.

2.4. Cash Register or Electronic Cash Register (ECR or FTM)

The term **Cash Register or Electronic Cash Register (ECR or FTM)** refers to the fiscal electronic mechanism (FEM) that is equipped with a keyboard, operating as the **sole** unit for inputting data and handling the issuing of reports and receipts.

2.5. Cash Register of enhanced facilities (FTM/AD)

The term **Cash Register of Enhanced Facilities (FTM/AD)** refers to the FEM of enhanced facilities (FEM/AD) that must be equipped witha keyboard, as the basic unit for inputting data and handling the issuing of reports and receipts.

2.6. Autonomous Fiscal Processing Unit or Autonomous Fiscal Device or Fiscal Printer (ADIME or AFD)

2.6.1. The term **Autonomous Fiscal Processing Unit or Autonomous Fiscal Device or Fiscal Printer (ADIME or AFD)** refers to a unit of a special FEM of enhanced facilities which:

1. can only be connected through a Special Data Input Port (ETHED) to an interconnected electronic, electric or electro-mechanic data input system for the issuing of fiscal receipts,
2. does not have any further ability for inputting data for issuing fiscal receipts, save from the Special Data Input Port,
3. is capable of being completely disconnected - detached from an interconnected communication - data reception system,
4. has an independent power supply port,

and consists of the following:

1. a processor running the fiscal microcode,
2. program memory for the fiscal microcode,
3. working memory,
4. clock,

5. fiscal memory for the permanent storage of fiscal data,
6. tax printer with an autonomous ability to issue the tax fiscal receipts, thetax Daily Sales Reports "Z", and the non-tax reports "X", as well as the report reports (analytically and in brief) for the fiscal memory,
7. internal memory (such as flash memory card, EEPROM), for the daily inputting and saving in a secured electronic way of the copies of the fiscal receipts – reports, in the form of an Electronic Journal of the ADIME.

2.6.2. All the systems equipped with suitable electronic circuits and communication ports, and whenever required, the necessary software, are considered as connectable electronic, electric or electro-mechanic systems; these include:

- computers
- automated vendors
- automated teller machines
- fuel pumps
- taximeters
- gaming machines
- weighing machines
- etc.

2.6.3. The ADIME shall be secured through a tamper-proof method, while all its operations shall be documented and controlled by the Committee; the software supporting the above shall be available to the Ministry of Finance.

2.7. Fiscal receipt

2.7.1. A valid fiscal receipt refers to the retail or wholesale (whenever required) receipt or the service receipt issued to the client (private party or entrepreneur) during the transaction.

2.7.2. The content of the fiscal receipts must agree with the pertinent clauses of the Code of Books and Figures and with the decisions of the Ministry of Finance issued in consequence to this code.

2.8. "Z" Daily Sales Report

2.8.1. This is the report issued at the end of each daily period during which transactions were performed with clients along with the issuing of the pertinent fiscal receipts; the details of the above are registered in the fiscal memory of the FEM through the issuing of the "Z" report.

2.8.2. Issuing of the "Z" Daily Sales Report

2.8.2.1. It is not allowed to use the "Z" distinctive letter visibly in a title or header in any other report issued by the FEM save from the "Z" Daily Sales Report, which is used for registering the daily totalizers in a gradual and aggregate method in the fiscal memory. In order to distinguish between this report and others, the indication "**Z Daily Sales Report**" is noted at the beginning of this report.

2.8.2.2. The issuing of the "Z" Daily Sales Report must be performed after the end of the daily transactions and must be accompanied with the inputting in the fiscal memory of every figure showing all the daily transactions and that are required for the registration in the tax books of the owner - user of the machine of every necessary figure.

2.8.2.3. The FEM must be manufactured in order to allow for the issuing of the "Z" Daily Sales Report, on the condition that from the previous (last) "Z" DailySales Report:

a) the issuing of a least one lawful transaction receipt has taken place, and
b) 24 hours have passed in the current date - time noted on the clock of the FEM from the date – time the previous (last) "Z" Daily Sales Report was issued, or, alternatively, from the date - time the first fiscal receipt was issued, which was issued after the last "Z" Daily Sales Report.

These cases((a) and (b)) must be detected and controlled by the software of the FEM's fiscal microcode upon the initialization (Power On) of the FEM, and if itis found that both cases apply, the FEM must inform the operator (through an audio signal and a pertinent notice on the screen) and issue the "Z" Daily Sales Report. In this case, the software of the mechanism shall prohibit the issuing of any fiscal receipt before the successful issuing of the "Z" Report.

2.8.2.4. The FEM, in accordance to its manufacturing specifications, must be capable of issuing the "Z" Daily Sales Report even with zero sales, i.e. when no sale/transaction has occurred, and hence no fiscal receipt has been issued, from the previous (last) issuing of "Z". In this case, it is not allowed to note (by transferring) the daily totals of the last (previous) issued "Z".

2.8.2.5. Before the issuing of the "Z" with zero daily totals, the user must be informed about this and must press a button in order to confirm or reject the issuing of the "zero Z".

2.8.2.6. The software of the mechanism, during the issuing of the "Z" Daily Sales Report, shall be capable of identifying and managing any power failures, as follows:

a) after power has returned, the operator is informed that the issuing of the "Z" Daily Sales Report was not successfully completed, along with an audio signal (or also with a notice on-screen), and with the printing of a pertinent message "POWER FAILURE – UNSUCCESSFUL ISSUING OF Z – THIS IS NOT A RECEIPT".
b) if the interruption of the power supply occurred after the successful inputting of the data in the Fiscal memory, then the FEM must print the "Z"Daily Sales Report without requiring again the inputting of data in the fiscal memory. In this case, the software of the machine shall prohibit theissuing of any fiscal receipt before the successful issuing of the "Z" Report.

2.8.2.7. The software of the mechanism, during the issuing of the "Z" Daily Transactions Sheet, shall be capable of identifying the existence or absence of paper in the printer. If not paper is detected, and the printing of the "Z" Daily Sales Report cannot be performed, the user shall be informed through an audio signal and a notice on screen. The inputting of the data in the fiscal memory is independent from this event and occurs normally. After placing paper in the printer, the FEM must print the complete "Z" Daily Sales Reportwithout requiring inputting again the data in the fiscal memory. In this case, the software of the machine shall prohibit the issuing of any fiscal receipt beforethe successful issuing of the "Z" Report.

2.8.2.8. It is allowed to reprint (as a copy) the same "Z" Daily Sales Report upon request (due to error of the paper or ink cartridge, of the printer, etc.) but this report will have exactly the same data and figures for the same daily transactions, provided no issuing of a receipt has occurred in the meantime. In this case, the serial number of the "Z" report shall not be increased and no data shall be inputted in the fiscal memory. In order to distinguish among this report and the "Z" Daily Sales Report, at the beginning of the report, the following shall be noted: "Copy of the last Z Daily Sales Report".

2.9. Fiscal receipts

2.9.1. The term "**fiscal receipts"** refers to the **Fiscal receipts** and to the"Z" **Daily Sales Reports**.

2.9.2. At the start (first row of printout) and at the end (last row of printout) of every issued report of valid fiscal receipts, the following notice must be printed: "**FISCAL RECEIPT – START"** and "**FISCAL RECEIPT – END"** accordingly. The same notices "**FISCAL RECEIPT – START"** and **"FISCAL RECEIPT – END"** shall be printed at the beginning (first row of printout) and at the end (last row of printout) of each "Z" **Daily Sales Report.** These notices, "**FISCAL RECEIPT – START"** and **"FISCAL RECEIPT – END"** shall be printed with capital characters and it is useful, whenever this istechnically possible, to print them with different font or with characters of twice the thickness or height.

2.9.3. In every other report issued by the FEM for the printing of other information, the notice **"THIS IS NOT A FISCAL RECEIPT"** is printed. The reports bearing the notice "**THIS IS NOT A FISCAL RECEIPT"** cannot be used as a proof of purchase of goods or services and cannot be used as receipts for the client.

2.9.4. It is not allowed on a **fiscal receipt** to perform and register a transaction (e.g. sale) of an item with negative or zero value.

2.9.5. It is not allowed to cancel – delete any issued **fiscal receipt**.

2.9.6. Time of issue of receipt

2.9.6.1. On each issued Fiscal receipt, as well as on the "Z" Daily Sales Report and on the various reports (readout of fiscal memory, etc.) the time of issue

must be noted with the following form "hour: minutes".

2.9.7. Images, logos, messages, etc.

2.9.7.1. If the FEM is capable of printing various messages that do not refer to the transactions, such as information or advertisement messages, wishes, logos, images, etc., these may be printed on the fiscal receipt on the condition that they are printed before or after the start mark and the end mark of the receipt's details:"FISCAL RECEIPT – START" and "FISCAL RECEIPT – END" .

2.9.7.2. These messages may not make any references to amounts or mislead or make references to any misunderstandings of the values of the transaction and the size thereof may not exceed the respective size of six (6) simple lines of text.

2.10. Working memory

2.10.1. The working memory is the unit where the programs and intermediate processing data are stored, required or created during the daily operation of the FEM.

2.10.2. It is allowed simply to input number greater than zero. As a result, it is not possible to deduct or delete data from the memory, or overlap the same with others.

2.10.3. The working memory keeps 5 totalizers (TA, TB, TC, TD and TE), in which the amounts of the transactions are stored through gradual adding, distributed to the respective applicable rates. In accordance with the above, the transaction amount includes the amount of the VAT. The amount of the VAT is defined by the price of the respective rate.

2.10.4. The working memory keeps all the other necessary totalizers, such as the counter keeping the current amount of issued receipts, any other necessary totalizers for discounts, returns, cancellations, changes, etc.

2.10.5. The working memory is a RAM type memory (CMOS or other) and its capacity is defined by the size of the required volume of the processing data for the specific FEM type.

2.10.6. Battery protecting the working memory

2.10.6.1. The content of the working memory is protected from any power failure in the **230V** grid by auto-charged battery. The battery is capable of keeping the registered data in the working memory for at least sixty (60) days. The battery is included in the basic equipment of the cash register. The manufacturing house of the FEM vouches for the required time period during which the contents of the working memory shall be maintained.

2.10.6.2. The FEM is equipped with a special circuit controlling the condition of the battery of the working memory (such as CMOS RAM) and of the FEM's

clock. If there is a drop in the battery voltage that is lower than the level stated by the manufacturer, or if no such statement is offered, falls lower than 90% of its nominal value, a pertinent notice shall appear on-screen and a message shall be printed. In general, the FEM shall not allow any transactions if there is no sufficient power from the battery of the working memory.

2.10.7. Short-circuiting the terminals of the battery protecting the working memory

2.10.7.1. The FEM is equipped with a special control circuit and suitable software, capable of detecting any short-circuiting in the terminals of the battery feeding the working memory (presence of jumper). If this is detected, an audio signal shall sound and/or a pertinent notice shall appear on the screen, while no transaction shall be allowed until the condition is restored.

2.10.8. Error in the Working memory (CMOS Error)

2.10.8.1. Each interruption in the supply or resetting of the working memory is registered in the fiscal memory with the notice **CMOS ERROR** and the repetition of the event is numbered (e.g. CMOS ERROR 1, CMOS ERROR 2, etc.).

2.10.8.2. The software of the fiscal microcode can handle at least a three-digit numbered amount of CMOS error (i.e. it may number at least 1000 CMOS errors).

2.11. Fiscal memory

2.11.1. The fiscal memory is the unit where all tax information are stored and remain unchanged for the entire life of the fiscal mechanism, without any time limitations. The fiscal memory is a read-only programmable memory (EPROM or PROM or Flash memory with microcontroller). If the manufacturer uses as for a fiscal memory a flash memory with microcontroller, he must describe and state to the Committee, in an analytical way, all the facilities that shall be limited by the microcontroller (such as rewrite, delete, etc.), in order to ensure that the information of the fiscal memory remain unchanged.

2.11.2. Secure way for registering data in the fiscal memory

The content of the fiscal memory is secured by a special system of codes, operating in cooperation with the program memory. The safety system, the bar coding and the method for saving data in the fiscal memory remain at the discretion of the manufacturer of the FEM; they must be documented and fully disclosed by the manufacturer to the Committee. The method of operation ofthe safety system and the security offered by it shall be carefully evaluated bythe Committee before granting the license.

2.11.3. Capacity and filling of fiscal memory

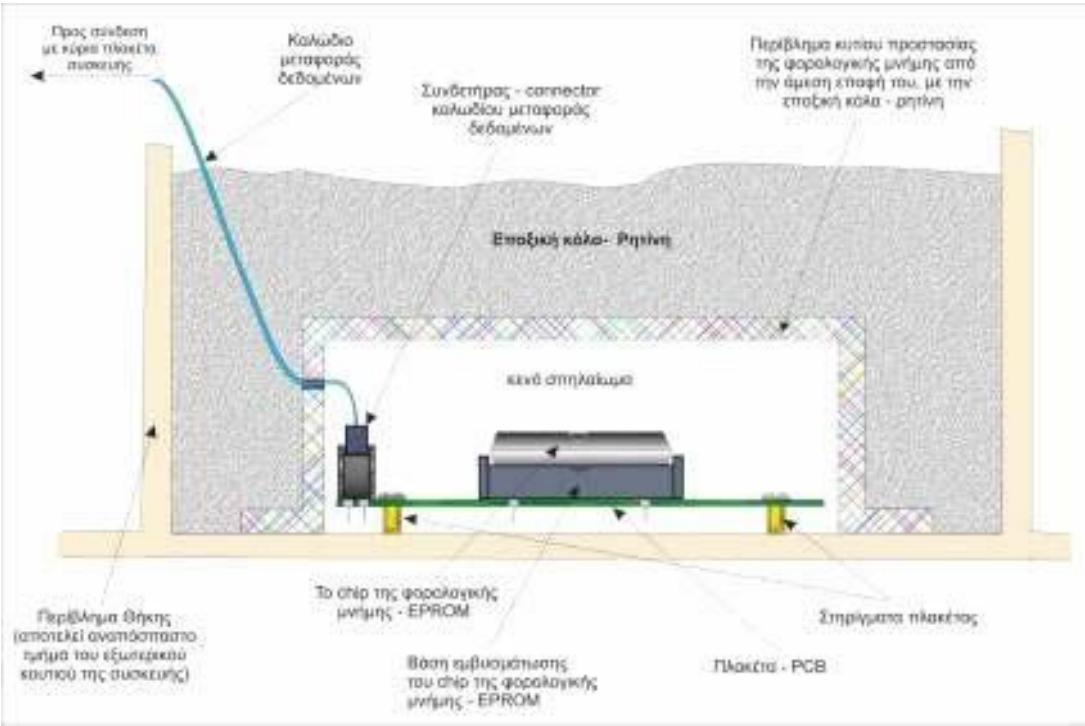
2.11.3.1. With regard to the FEM, a year consists of 360 working days. The capacity of the fiscal memory is such that it is sufficient for the registration of the above data for at least five (5) years or 1800 "Z" Daily Sales Reports. When the fiscal memory is reaching full capacity, and before the issuing of the "Z" Daily Sales Report, thus reaching the maximum number allocated by the manufacturer (this number must not be less than 1800), the operator shall beinformed through a warning and upon full capacity, the FEM shall be automatically blocked and put out of operation. The only FEM operation allowed and which must be executed at this case, is the reading of the content of the fiscal memory (Analytical and Concise).

2.11.3.2. If the FEM has reached its memory capacity limit, the "Z", depending on the reason for full capacity, shall state the following: "MEMORY IN FULL CAPACITY DUE TO "Z" NUMBER" or other cases, such as changes in VAT or changes in the user's trade name.

2.11.4. Protection of the electronic circuits of the fiscal memory

The electronic circuits of the fiscal memory are protected inside a special box, which is placed inside a specially formatted housing that constitutes an integral part of the FEM's casing. The pocket containing the box of the fiscal memory shall be fixed and sealed with a special material (epoxy resin) in such a way that it is impossible to remove the sealing material and the box of the fiscal memory without destroying the FEM's casing.

Sealing example of the fiscal memory



Προς σύνδεση με κύρια πλακέτα συσκευής	*Connection to the main device board*
Καλώδιο μεταφοράς δεδομένων	*Data transfer cable*
Συνδετήρας - connector καλωδίου μεταφοράς δεδομένων	*Connector of data transfer cable*
Περίβλημα κυτίου προστασίας της φορολογικής μνήμης από την άμεση επαφή του με την εποξική κόλα - ρητίνη	*Casing of the fiscal memory's protective box, preventing any direct contact with the epoxy glue – resin*
Εποξική κόλα - Ρητίνη	*Epoxy glue – resin*
Κενό σπηλαίωμα	*Empty cavity*
Περίβλημα θήκης (αποτελεί αναπόσπαστο τμήμα του εξωτερικού κουτιού της συσκευής)	*Housing case (is an integral part of the external case of the device)*
Το chip της φορολογικής μνήμης - EPROM	*The chip of the tax memory – EPROM*
Βάση εμβυσμάτωσης του chip της φορολογικής μνήμης - EPROM	*Baseplate for placing the chip of the fiscal memory - EPROM*
Πλακέτα - PCB	*Board – PCB*
Στηρίγματα πλακέτας	*Board mounts*

2.11.5. Maintenance and reading of the content of the fiscal memory

The content of the fiscal memory remains unchanged without any time limitations and under any condition. The data of the fiscal memory that have malfunctioned and have been replaced can be read by a special device, to be used by the tax authorities, save from the cases where reading is technically impossible. This case must be fully documented by a technical report, filed by the entity with the eligibility license, which, on his responsibility, must be immediately sent to the competent authority for informing the Committee, while a copy of it shall be attached to the removal – replacement Protocol for the fiscal memory and shall be submitted to the competent Tax Office of the FEM's holder.

2.11.6. Disconnection (non-operation) and technical documentation of malfunction for the fiscal memory

2.11.6.1. Each disconnection or malfunction (save from full memory capacity) shall be properly announced (through an audio signal, an error announcement on screen, the printing of a pertinent message, etc.). In this case, the software of the FEM shall not allow the execution of any other operation. (The FEM shall freeze.)

2.11.6.2. Each case of malfunction of the fiscal memory that is observed by the holder of the eligibility license or by the technical support or by his authorized technical representative shall be immediately reported to the Committee.

2.11.6.3. To this purpose, the holder of the eligibility license shall prepare, sign and

send a documented and detailed technical report about the memory problem found within 2 working days to the Committee. A copy of the technical report shall be attached to the accompanying maintenance brochure (which shall include the pertinent reports) by the authorized engineer and a copy shall be sent to the competent tax authority of the FEM's holder.

2.11.7. **Replacement of fiscal memory**

The replacement of the fiscal memory due to malfunction, full capacity or transfer, as provided for by the clauses of paragraph 2, article 6 of law 1809/1988 is allowed, on a per-case-basis, within the time limits set by the clauses of CHAPTER 4 1.2 of the present decision.

2.11.7.1. The fiscal memory of the fiscal mechanism that must be replaced, which was observed in accordance with the provisions and the procedures stated in paragraphs 2.11.6.2 and 2.11.6.3 of the 2nd chapter must be removed from the fiscal mechanism and remain at the holder/user for as long as the provisionsof the tax legislation require.

2.11.7.2. The removed fiscal memory shall be replaced on the fiscal mechanism' holder/user responsibility with a new, unused fiscal memory of the same type, in accordance with the respective applicable clauses of L. 1809/1988 and the technical specifications for FEMs and systems.

2.11.7.3. The operations for removing and replacing the fiscal memory can be performed only by the manufacturer - importer, holder of the eligibility license (or of the license through which he has been assigned with the technical support by the Committee) of the FEM, or by his authorized technical representative, upon a pertinent application filed to the competent Tax Office; such operation can be performed only in the presence of a Tax Office employee.

2.11.8. **Inputting data in the fiscal memory**

2.11.8.1. The fiscal memory contains all the tax-related information, and specifically:

a) Fixed data

- Registration number or serial number of the FEM. This remains unchanged during the lifecycle of the FEM and changes only upon substitution of the fiscal memory with a new one.
- Name and surname, father's name or business name of the user / holder of the FEM.
- Address or installation of user / holder.
- Occupation, profession of user / holder.
- VAT Reg. no. and competent Tax Office of user / holder.
- VAT rate prices.

b) Details produced by the daily transactions

The registration of the produced data of the daily transactions from the working memory to the **fiscal memory** is compulsory.

Upon completion of the daily transactions after issuing the "Z" Daily Sales

Reports, a registration is made in the fiscal memory, containing the time and date, and the following details:

1. Four (4) amounts of value added tax, divided per **VAT** rate, such as 6.5%, 13%, 23%, 36%.
2. Two (2) amounts of gross revenues before tax (without VAT) divided into the amounts that are subject to **VAT** and to those that are not.
3. The amount of fiscal receipts for the day.
4. Four (4) amounts of value added tax, divided per **VAT** rate, from the commencement of operation of the **FEM**.
5. Two (2) amounts of gross revenues before tax (without VAT), divided into those that are subject to **VAT** and to those that are not, from the beginning of the **FEM's** operation (from the moment of activation of the fiscal memory).
6. The amount of the "Z" Daily Sales Report from the **FEM's** beginning of operation.
7. The amount of the receipts issued from the beginning of operation of the **FEM.**
8. The amount of the working memory errors (**CMOS** Error) from the **FEM's** beginning of operation.
9. The amount of changes in the **VAT** from the beginning of operation of the **FEM.**
10. The amount of changes in the title from the beginning of operation of the **FEM.**
11. The amount of physical disconnections of the printer since the beginning of operation of the **FEM.**
12. The amount of "interventions" by authorized technician since the beginning of operation of the FEM.
13. The control byte for identifying the true registrations in the fiscal memory.

All above are registered in accordance with the following tables:

T.1. Day (Total daily transactions)

VAT Rate A (6.5%)	VAT Rate B (13%)	VAT Rate C (23%)	VAT Rate D (36%)	Total revenues from Rates A, B, C, and D (6.5%,13%, 23%, 36%)	Total revenues with zero rate E (0%)	Amount (totalizer) of Fiscal Receipts	Amount (totalizer) of physical printer disconnects	Amount (totalizer) ....

T.2. From the beginning of operation of the FEM (progressive totals)

VAT Rate A (6.5%)	VAT Rate B (13%)	VAT Rate C (23%)	VAT Rate D (36%)	Total revenues from rates A, B, C, and D (6.5%,13%,23%,36%)	Total revenues with zerorate E (0%)

Amount of"Z" Reports	Amount of Revenue receipts	Amount of changes in title	Amount of changes in VAT	Amount of CMOS errors	Amount of physical disconnects from the printer	Amount of interventions by engineer	Control byte

2.11.8.2. The registration in the fiscal memory is performed during the issuing ofthe Daily Sales Report.

2.11.8.3. The registration method of the records and the content of their fields, which are registered in the EPROM or PROM or Flash memory using a microcontroller of the fiscal memory, are left at the discretion of the manufacturer.If the manufacturer uses as for a fiscal memory a flash memory with microcontroller, he must describe and state to the Committee, in an analytical way, all the facilities that shall be limited by the microcontroller (such as rewrite, delete, etc.). It is compulsory to register in the fiscal memory the progressive totals, which are created from the totals of each daily transaction,as such are described in Table T2. In addition it is allowed to register in the fiscal memory the daily total sales in specific fields, as such are described in Table T1. However, when printing the content of the fiscal memory, it is necessary to print the required totals of each "Z" daily sales, as such are described in table T1, along with the progressive totals of the period that is printed.

2.12. Fiscal microcode

The **fiscal microcode** is the software which manages and controls all the tax data and all the functions of the control parts and units secured against tampering and ensures that data are stored in the fiscal memory securely against tampering.

2.13. Application software

2.13.1. The application software supports all functions other than the fiscal microcode (accounting, commercial, auxiliary functions etc.).

2.13.2. Formatting fiscal receipts using applications software not installed on the FEM.

2.13.2.1. Where fiscal receipts are formatted using applications software installed on a connected system, rather than on the FEM, the license holder must file a binding written assurance with the Committee to the effect that the applications software on the connected system has been inspected and certified as functioning correctly and that the software used to generate fiscal receipts functions in absolute compliance with the current provisions of the Code of Tax Books and Figures and of the relevant departments of the Ministry of Finance and does not in any way interfere withthe fiscal data of the FEM.

2.13.2.2. The binding assurance/certification of the applications software must state:

- the full details of the applications software manufacturer;
- the exact brand name and version number of the software.

2.13.2.3. The binding assurance/certification filed with the Committee shall be accompanied by a copy of a demonstration version of the software, stored on an appropriate magnetic or optical medium, together with full details of the its specifications and computer operating requirements.

2.13.2.4. This information shall be entered in a special department of the service and repair log accompanying the FEM.

2.13.2.5. Under no circumstances shall a FEM be operated/interact with a connected system with non-certified applications software in order to issue fiscal receipts.

2.13.2.6. Holders of licenses for such FEMs and their network of authorised agents, upon identifying any violations of the above, are obliged to immediately inform the Committee and the tax office in which the owner - user of the FEM is registered.

2.14. Program memory

2.14.1. The **program memory** is the unit used from the outset to store all the software required for the register to function properly (both the software which forms the tax data management system (fiscal microcode) and the applications software used for more general functions).

2.14.2. If the **application software** is not stored in the FEM, the FEM shall qualify as a FEM **with enhanced abilities (FEM/AD)**.

2.14.3. The programme memory shall be a read-only semi-conductor memory. The capacity of the programme memory shall be determined by the size of the applications programmes of the specific type of cash register. Only new memory shall be used.

2.14.4. The FEM shall be designed so that program software stored in the memory cannot be modified without breaking the seal on the FEM. An application must be filed with the committee, which shall decide accordingly, before any changes or modifications are made to the software or hardware which form part of the FEM.

2.14.5. Readability of the program memory shall be guaranteed under all circumstances and the procedure shall be demonstrated during the course of approval inspections. The content of the program memory shall be available in source code for inspection by the Ministry of Finance; a copy in object code shall be filed with the Ministry, together with the calculated CRC-

32 value for this file.

2.15. FEM clock

2.15.1. The FEM clock shall function without interruption and shall therefore be protected against a power failure in the 230V mains supply by a battery which forms a basic component of the register. This may be the same battery as that used to protect the data in the working memory (CMOS RAM).

2.15.2. The FEM must not be able to function unless the register clock is activated.

2.15.3. Setting/correcting the date and time of the FEM clock

2.15.3.1. It must only be possible for an authorised technician to set or repair any faults in the clock by opening the sealed casing. It must not be possible to set or repair the clock externally or via programs. This shall not apply to automatic adjustment to summer and winter time, where the software of the fiscal microcode of the FEM has an integrated capability for automatically adjusting the FEM clock to summer and winter time.

2.15.3.2. The software of the fiscal microcode of the FEM shall automatically set to winter or summer time the register's clock.

2.15.3.3. The user of the FEM shall be warned when the time is automatically adjusted from winter to summer time and from summer to winter time by an audible alarm and an automatic printout advising of AUTOMATIC ADJUSTMENT TO WINTER TIME or AUTOMATIC ADJUSTMENT TO SUMMER TIME, together with the new current, adjusted time (WT hh:mm or ST hh:mm). This print-out shall be generated by the printer used by the FEM to generate fiscal receipts as and when the hour is automatically adjusted or, if the FEM is switched off when this automatic adjustment takes place, on the first day it is initialised thereafter.

2.15.3.4. The clock shall be automatically adjusted to summer and winter time in accordance with EU Directive 2000/84, unless legislation requires otherwise.

2.15.3.5. There must be no facility to correct the date of the FEM clock to a date prior to the date on which the last "Z" daily sales report was entered in the fiscal memory and printed.

2.15.3.6. IT IS PROHIBITED when the date of the cash register is being changed by an authorised engineer to input a date which precedes the date of the last "Z" daily sales report registered.

2.15.3.7. The fiscal microcode software shall be able to control the current date

of the register clock in relation to the date of the last "Z" daily sales report generated. This option shall be activated:
Firstly, when the FEM is initialized, at which point the date of thelast "Z" daily sales report registered shall be compared with the current date and, if there is a difference of more than one calendar day, the user shall be advised accordingly by an on-screen message or print-out or a distinctive audible signal. In this case the owner/user of the FEM shall be responsible, if the warning is unwarranted, for calling an authorized engineer to set the correct date and time.
Secondly, when the process for generating the "Z" daily sales report is initialized, at which point the date of the last "Z" daily sales report registered shall be compared with the current date (the date on which the "Z" daily sales report is about to be generated) and, in case of difference in the date and time:

a) if the current date is more than 1 calendar date ahead of the last recorded date: The user shall be advised that there is a discrepancy and that the process is blocked. Finally, he shall be asked to take action to confirm generation of the "Z" daily sales report.
b) if the current date is behind the date of the last "Z" daily sales report: IT IS NOT ALLOWED TO ISSUE THE "Z" REPORT. The owner/user shall be advised accordingly by an audible signal or on-screen message. He shall be responsible for calling an authorised engineer to set the right date. In this case, in order to update his accounting records, he shall use the log of the daily receipts issued.

2.16. FEM registration number (FEM serial number)

2.16.1. The fiscal memory of the FEM shall be activated upon unsealing and immediately upon registering the registry number in the special ratified book provided for by the clauses of the pertinent Ministerial Decisions (POL 1278/19-12-1989 and POL 1180/16-6-1998); it shall be activated in every instance of delivery.

2.16.2. The FEM shall be supplied to purchasers/users with the fiscal memory activated and the registration number of the FEM recorded in it.

2.16.3. All FEMs shall have a 3- position printing facility in order to print the letters of the approval number of the eligibility license. The letters of approval for the eligibility license are three (3) for each FEM, save from the ADIME taximeters, where they are two (2).

2.16.4. The registration number shall appear on all records generated by the (e.g. legal and ilfiscal receipt records, "X" reports, fiscal memory report, "Z"daily sales reports etc.).

2.17. Casing

2.17.1 The casing of the FEM may be designed to any shape, using various materials.

2.17.2 Casing elements

2.17.2.1. A legible metal plate shall be placed on the front of the casing of the FEM facing the customer, containing the following details:

1. manufacturer or importer (holder of eligibility license issued by the Committee);
2. type of category of FEM, classified in accordance with par. 2, as stated on the eligibility license issued by the Committee;
3. trade name of the type of FEM, as stated on the eligibility license issued by the Committee;
4. type approval number of the cash register allocated by the Committee;
5. registration number of the FEM.

2.17.2.2. The normal operating temperature range shall also be stated on the metal plate of portable FEMs, as stipulated in the paragraphs relating to portable FEMs herein.

2.17.3. Casing seal

2.17.3.1. Access to the inside of the FEM shall be protected using a special protective screw which connects the top part of the FEM to the base and which can be adjusted at a point on the register casing which is obvious and visible to the customer.

2.17.3.2. The screw shall initially be sealed during production with a seal bearing the special letters of the eligibility license and, whenever it is unsealed for repair and resealed, the special code number of the authorised engineer, which is the same with the one submitted to the competent authority of the Ministry of Finance.

2.17.3.3. The seal shall be made of a suitable material (e.g. lead seal), which cannot be scraped off and shall be applied so that it is impossible to remove the seal without destroying it.

2.17.3.4. It must be impossible to access the inside of the FEM without removing/unsealing the protective screw.

2.17.3.5. It must be possible to remove the paper rolls from the printing system without unsealing the register.

Diagram of recommended methods for sealing the connection/protective screw



Εγκοπές ασφαλείας – εισχώρησης μολυβδοσφραγίδας	Lead seal security recesses
Μολυβδοσφραγίδα πριν την σφράγιση	Lead seal before sealing
Μολυβδοσφραγίδα μετά την σφράγιση	Lead seal after sealing
Βίδα σύνδεσης	Connection screw
Μεταλλική υποδοχή	Metal housing

2.17.3.6. The screw shall only be unsealed and sealed by an authorised engineer with a eligibility license for fault repair.

2.17.3.7. Suitable care must be taken when resealing the screw to ensure that the serial number (special code number) of the authorized engineer's "punch" is clearly imprinted.

2.17.3.8. The license holder shall be responsible for applying the sealing method described and this point shall be checked separately by the Committee and auditing authorities.

2.17.3.9. If the FEM has a coin drawer, the base of the register casing must be separate from the drawer casing or, if the upper outside part of the drawer casing forms the base of the register, the manufacturer shall guarantee that the inside of the register cannot be accessed without destroying the casing or the seal. This point shall be checked separately bythe Committee.

2.18. Access security/identification of authorised engineers

2.18.1. Registration of intervention by authorised engineer in fiscal memory

2.18.1.1. The software of the FEM shall use a special algorithm to control access to the register by authorized engineers. The license holder shall be responsible for allocating specific combinations of sequences of letters and numbers (passwords) to its authorized engineers. Where special programming techniques are required in order to restore the FEM to proper working order following an error in/resetting of the working memory (CMOS error) and setting/correction of the date and time, the

authorized engineer shall enter the required password. Further action by the authorized engineer to restore the FEM to proper working order shall only be allowed if the software of the FEM recognises the password in question.

2.18.1.2. All such incidents shall be identified by the software of the FEM as technical interventions and shall be numbered and recorded in the fiscal memory. The software of the fiscal microcode can handle at least a three-digit numbered amount of interventions (i.e. it may number at least 1000 interventions). The decimal system must be used for numbering and no other numeral system is allowed to be used. The running total of the number of interventions must be entered on every "Z" daily sales report.

2.18.1.3. A full, detailed description of technical action for which a password is required and of the authorized engineer's access control algorithm shall be filed with the Committee and entered in the application dossier for the eligibility license. This point shall be checked separately by the Committee.

2.18.2. Identifying authorized engineers (or authorized technicians)

2.18.2.1. In order to certify the identity of authorized engineers (or technical support service licensed by the Committee), the license holder shall issue a special laminated identity card at the beginning of every six months, when the relevant lists of authorized engineers are submitted. The card should preferably be small in size (e.g. credit card size). This identity card shall be called an Authorized Engineer's Legal Identity Card and shall be valid for six months.

2.18.2.2. A recent photograph of the face of the authorised engineer shall be placed in the top left-hand corner on the front of the identity card, together with the following mandatory details:

- the exact period of validity (from starting date to expiry date);
- *Engineer's details:* surname, forename, police identity card number and serial number (code) of the seal ("punch") "charged" to him;
- *Engineer's company details*: trading name of the business, tax reference code, address and contact telephone number, together with the full name of the company's managing director.

2.18.2.3. The following mandatory details shall be entered on the back of the identity card:

- *details of company which holds eligibility license* (or the technical support service licensed by the Committee): trading name of the business, address and contact telephone number;
- *name of the model(s)* and corresponding approval numbers of the FEMs for which the engineer in question is authorized.

2.18.2.4. Before it is laminated, the identity card shall be signed and stamped by the person issuing it/license holder and endorsed and stamped by the competent authority of the Ministry of Finance.

2.18.2.5. The authorised engineer must present his identity card to the owner of the FEM before intervening in and commencing any repairs tothe register.

2.18.2.6. Once repairs have been completed, the technical engineer shall enter the details of the fault under the relevant headings in the service and repair log for the FEM, together with his details, as shown on his Authorised Engineer's Identity Card, and the times at which work commencedand ended.

2.18.2.7. The owner of the FEM and the authorised engineer shall both sign and stamp the relevant page of the fault repair record.

2.18.2.8. The Committee shall be notified immediately in writing whenever the license holder changes authorised engineer. In this case, the Authorised Engineer's Identity Card shall be cancelled and further use thereof shall be illegal; the authorised engineer shall immediately return the identity card and seal ("punch") to the license holder who issued them.

2.19. Reliability

2.19.1. The reliability of FEMs shall be measured by their mean time between failures (**MTBF**).

2.19.2. The reliability of FEMs shall be determined by the reliability of their individual subsystems, for the environmental conditions specified. Licenses of suitability shall be issued on the basis of and particular attention shall be paid to evaluating the reliability of FEMs.

2.19.3. The inability to read the content of the fiscal memory shall be limited to **3‰** (three per mille) of all tax memories of the same type/model marketed.

2.19.4. The reliability required of FEMs is hereby set at 3000 hours, as follows:

- Eight hours' uninterrupted work per day for **30** days a month.
- **130** customer receipts with **15** lines and **15** characters per line per day.

2.20. Service - repairs

2.20.1. The FEMs shall have an error diagnosis program with on-screen error code display or error code print-out so that the register can be serviced quickly and easily.

2.20.2. The manufacturer shall have proven experience with similar devices and the facility to offer maintenance and repair services throughout the country in order to meet servicing requirements.

2.20.3. The holder of the eligibility license shall have a suitable technical infrastructure and suitable, technically trained staff or a network of directly authorised independent service engineers, so that any fault can be repaired within **24** hours in the districts of Attica and Thessalonica and within **48** hours in the rest of the country.

2.20.4 Servicing standards/warranty

2.20.4.1.

Supplies of the necessary spare parts shall be warranted for at least 5 years from the date of purchase of the register, as shown below.

Specimen warranty

Warranty No: XXXX

Number and date of eligibility license:	
Registration no.:	
Make:	
Type:	
Warranty start date: *(initial purchase)*	
Purchaser's details: *(original purchaser)*	

Terms of warranty:

1. *The holder of the eligibility license for the present register hereby warrants that the FEM detailed above has been manufactured in accordance with the technical specifications of the Ministry of Finance and does not infringe any provisions of current tax legislation.*
2. *The quality of the materials and manufacturing techniques used guarantee the proper functioning of the register.*
3. *This warranty, which is granted to the legal owner/user of the register, shall be valid for five (5) years from the date of the original purchase of the present FEM and also covers the supply of spare parts and accessories and the infrastructure required in order to offer a prompt repair*

service and restore the register to proper working order at the user's expense.

4. *The warranty granted to the legal owner of the register also covers free repairs and supplies of the spare parts needed and/or replacement of the entire register for a period of one year from the date of original purchase of the register, if the fault or malfunction is due to a manufacturing or programming error.*
5. *The warranty shall not apply if the fault in the FEM is due to any form of misuse or external intervention or if the type or registration number or suitability license number of the register are altered or forged.*

Manufacturer's signature and full details *Purchaser's signature and details*

2.20.4.2. Terms other than the foregoing may be included, provided that any such additional terms do not somehow affect, restrict or annul the content of the specimen warranty contained herein.

2.20.4.3. More importantly, the warranty shall not contain any terms which void the warranty on the grounds of failure to use recommended consumables from a specific supplier (e.g. ink ribbons, paper etc.).

2.20.4.4. Failure by the owner of the FEM to send the warranty to the guarantor of the FEM or to do so on time shall not constitute grounds for voiding the warranty.

2.20.5. Service and repair log

2.20.5.1. The FEMs shall be accompanied by a service and repair log provided by the supplier and divided into three departments.

2.20.5.2. The pages of the service and repair log shall be numbered in a uniform sequence.

2.20.5.3. A.Department 1

2.20.5.3.1. The first department shall contain the required number of pages for the service and repair log with the following information in the following order:

2.20.5.3.2. The following shall be recorded on the first page of the first department

- Full details and technical support telephone numbers of the holder of the license for the specific model.
- Full details of the supplier/vendor of the FEM.
- Type (family / category - model - type) of FEM.
- Power consumption of the FEM in the three categoriesdescribed in paragraph 6.2 of the present chapter.
- Battery/power specifications and operating temperature range for portable or vehicle-mounted FEMs.

- Number and date of approval/eligibility license of the FEM.
- If the FEM is a taximeter ADIME, the details of the integrated or connected taxi meter (Ministry of Development licence no, taxi meter details etc.).
- Registration number of the FEM.
- Composition of the FEM, i.e. number of physically separate parts in the register on delivery to the owner/purchaser.
- Instructions for storing paper when using a thermal printer.
- **"EXPIRATION DATE OF ELIGIBILITY LICENSE:** which is defined as the exact date after completing 4 years upon the date the eligibility license has been granted.

2.20.5.3.3. The maximum possible values for the following running totals shall be entered on the second page of the first department of the service and repair log:

- working memory errors (CMOS errors);
- changes of owner's name;
- changes to VAT rates;
- goods;
- categories of goods;
- access/interventions by engineer;
- maximum possible transaction values which the FEM can handle (unit prices and totals) per receipt and maximum possible running totals for each VAT rate and turnover for the amounts stored in the fiscal memory and printed on the "Z" daily sales report.

2.20.5.3.4. An exact copy of the basic terms of the warranty (cf. relevant specimen), completed and signed by the original purchaser and original vendor (trader) of the FEM shall be fitted on to the third page of the first department of the service and repair log.

2.20.5.3.5. The following pages of first department of the Maintenance and Service log shall state in a descriptive and easy to understand manner all the necessary operation in order to:

- generate the "Z" daily sales report;
- generate the detailed and summary periodic fiscal memory data read-out), with a "from ... to" option either on the basis of the "Z" daily sales report serial number or on the basis of the calendar period
- generate the "open table" report (for FEMs operating with restaurant programmes), and
- read the fiscal memory data via a serial port using a computer.

2.20.5.3.6. The following shall be recorded in a special department with a sufficient number of pages at the end of the first department of the service and repair log for FEMs which generate fiscal receipts, the content of which differs from that of certified applications software (in accordance with paragraph 2.13.2 above), on a connected system separate from the FEM:

- the full details of the applications software manufacturer;
- the exact brand name and the version number of the software,
- an assurance by the holder of the eligibility license that the software used to generate fiscal receipts via the FEM has been inspected and certified and generates fiscal receipts which comply with the current provisions of the Code of Tax Books and Figures;
- a note to the effect that the FEM must not, under any circumstances, function in tandem with a connected system with different, non-certified applications software for generating fiscal receipts.

2.20.5.4. B. Department 2

2.20.5.4.1. This contains the details of the business in which the FEM is used.

2.20.5.4.2. The following shall be recorded on the first page:
- Full details of the user/purchaser of the FEM.
- date of installation of FEM on operating site;
- date of commissioning of FEM.

2.20.5.4.3. Additional pages shall be provided for any change of address of the holder/user of the FEM, giving full details of the old and newaddresses.

2.20.5.4.4. A further page shall be provided for the transfer/sale of theFEM, stating:
  - the final data in the fiscal memory used, as follows:
    - number of final "Z" daily sales reports generated;
    - date of final "Z" daily sales report generated;
    - four (4) amounts in value added tax (VAT), one for each VAT rate, from when the FEM was commissioned (fiscal memoryactivated);
    - two (2) amounts in gross untaxed revenue (net of VAT), one for revenue subject to VAT and one for zero-rated revenue, from when the FEM was commissioned (fiscal memory activated);
- the full details of the owners of the FEM before and after the transfer/sale.

2.20.5.4.5. A further page shall be provided for the acquisition (transfer/sale) of the FEM from another owner, stating the full details of the owners before and after the transfer/sale.

2.20.5.4.6. A further page shall be provided in the form of a statutory declaration under the version of Article 8 of law 1599/1986 in force at the time, to be completed if the register is transferred to a new owner/user from a used register dealer.

2.20.5.4.7. If the FEM is an automatic fiscal processing unit, the following information must be given in this department:

- full details of the vehicle (make and model, year of registration, taxi licence number, registration number etc.);
- full details of the owner/joint owner (operator);
- date of purchase/installation and commissioning of register;
- special page to for additional commissioning information;
- special page for endorsing service and repair log;
- sufficient number of pages for changes in vehicle details;
- sufficient number of pages for changes in details of owner/joint owner (operator);
- sufficient number of pages for transfers, with corresponding positions to enter the final running totals in the fiscal memory (turnover, VAT per rate), transfer details (date of transfer, purchaser's and vendor's details) etc.

2.20.5.5. C. Department 3

2.20.5.5.1. This contains details recorded during repairs to or servicing of the FEM. This **3**-page department follows a standard format, as detailed below:

2.20.5.5.2. The following shall be recorded on the first page:
- the date and time at which the authorised engineer was called and the reason for the call (to be completed by the owner/user of the FEM);
- full details of the authorised engineer who handled the call by the owner/user of the FEM;
- date and time of removal of FEM to authorised engineer's premises, if the cash register cannot be repaired/serviced on the operating site;
- date and time the authorised engineer started work;
- date and time the authorised engineer completed work;
- date and time the FEM was returned to the operating site, where repair work/servicing was carried out elsewhere;
- other observations which the owner of the FEM or the authorised engineer considers worth mentioning.

2.20.5.5.3. The following shall be recorded on the second page:
- if the seal on the FEM was removed during work on it;
- if the FEM was reprogrammed during work on it and, if so, details of what was reprogrammed;
- the serial number of the last payment receipt issued to a customer by the operator of the FEM prior to the authorised engineer's intervention;
- similarly, the number of the last "Z" daily sales report generated by the operator;
- the serial numbers of the first and last fiscal receipts generated by the authorised engineer during testing;
- the number of the last "Z" daily sales report generated after the authorised engineer's intervention;

- a statement by the user of the FEM to the effect that all test records generated by the authorised engineer were signed and stamped by the engineer and handed over for filing in the user's tax accounts;
- a statement by the authorised engineer to the effect that the FEM was in proper working order on completion of repair work or servicing;
- in the event of a service, a description of the work carried out and any spare parts used;
- in the event of repair, a description of the fault, the repair work carried out and any spare parts used;
- other observations which the authorised engineer considers worth mentioning.

2.20.5.5.4. The authorised engineer shall complete a check sheet containing questions pertaining to the FEM on completion of repairs to it. These questions shall include the following:

2.20.5.5.5. **POWER SUPPLY**

	YES	NO
Fault in power supply to register?	☐	☐
Fault in feed cable?	☐	☐
Fault in battery circuit?	☐	☐
Internal feed circuits damaged?	☐	☐
.....	☐	☐

2.20.5.5.6. **PRINTING MECHANISM**

	YES	NO
Fault in paper feed mechanism?	☐	☐
Fault in printer head?	☐	☐
Fault in printer controller?	☐	☐
.....	☐	☐

2.20.5.5.7. This is an indicative, rather than exhaustive list of questions. The Committee shall evaluate separately a detailed list for each model provided by the supplier of the FEM. It shall also evaluate how the questions for each subsystem are categorised. This list may be more than one page long, but every page completed must be signed by the authorised engineer.

2.20.5.5.8. If the FEM is a taxi meter automatic fiscal processingunit:
- each owner/joint owner (operator) shall be given a separate service log which he is responsible for keeping under all circumstances and which he has an obligation to submit, on his own responsibility, to his local tax office for endorsement;

- the authorised engineer shall record and confirm in the service and repair log at which precise location each malfunction in the taxi meter automatic fiscal processing unit occurred. The incident shall be certified by the authorised engineer, who shall provide the relevant confirmation, which must accompany the service and repair log (with the relevant entry) and be kept in the vehicle.

2.20.5.6 D' Department 4

2.20.5.6.1 It includes the necessary number of pages in the service and repair log, which shall be filled in by the holder - user of the FEM with all the monthly data of the fiscal memory, including the details about reparis and maintenance, in accordance with article 5, par. 1, Law 1809/88, as applied after law 3522/2006.

2.20.6. Instruction manual

2.20.6.1. The **instruction manual** must be written in Greek.

2.20.6.2. The type, model and approval number of the register shall be entered on the first page, together with its composition, where the FEM consists of more than one physical part (e.g. detachable keypad or printer).

2.20.6.3. The subsequent pages shall contain the operating instructions.

2.20.6.4. The instruction manual must list all possible combinations of keystrokes which the register's programme allows, grouped in categories (e.g. programming operations, operating operations, report generation, generation of additional statistics, error recognition etc.). A diagram of the keys and the order in which they are pressed shall be given for each operation explained, together with the resultant print-out from the FEM, which shall not differ from an actual receipt other than in terms of the details on it.

2.21. Packaging

2.21.1. The packaging of FEMs must meet the following specifications/requirements:
- it must be strong and well-built, so that the register is protected from rusting caused by moisture or corrosion and can be shipped to its destination without being broken, dented, altered or sustaining any other form of damage;
- it must meet international standards for the carriage of fragile materials.

2.21.2. The packaging of FEMs must be able to remain in warehouses under the following environmental conditions:
- temperature from **-5°C to + 48°C**,
- relative humidity: up to **95%,**
- very dusty atmosphere, without sustaining any form of damage.

2.22. Weight and dimensions

The FEMs must be designed to be as small and light as possible without any loss of function. These factors shall be evaluated separately by the Committee.

2.23. Noise

The noise produced by the FEM in operation shall be limited to levels in keeping with current European standards, especially the noise from the printing system. This factor shall be evaluated by the Committee before granting any approval/eligibility license.

2.24. Change of owner's details (name changes)

2.24.1. The FEMs shall have the facility for at least 5 full changes of owner's details. These details are as follows:

1. Surname, forename and father's name or trading name of businessman or business.
2. Address.
3. Profession/activity.
4. Tax reference code.
5. Tax office which assesses the owner/user of the FEM.

These details may be defined differently in the relevant statutory provisions and/or other details may be added to them in order to deal with special circumstances. If the above details have a length that is greater than the maximum capacity of details for the words in the register, it is allowed to use suitable abbreviations, save from the VAT register number (*AFM)*.

2.24.2. The maximum possible number of full changes must be clearly stated and described in the instruction and maintenance manual. It is not permitted to make a name change before generating a "Z" daily sales report.

2.24.3. Once the "Z" daily sales report has been generated, no revenue/transactions receipts ("fiscal receipts") must be generated before the change of name. Every time there is a name change, the FEM must generate a print-out or on-screen message giving the remaining number of name changes (e.g. "ATTENTION Number of remaining name changes:4").

2.25. VAT rates, departments, goods, categories

2.25.1. Departments (Totalizers)

2.25.1.1. The FEMs shall have at least five departments, one foreach VAT rate. The FEMs shall preclude any facility to sell goods or provide services not linked to the corresponding VAT rate

2.25.1.2. Similarly, FEMs shall have the facility to print a statement of the departments, together with the VAT rate to which they are linked.

2.25.2. Goods or items

2.25.2.1. The FEMs shall manage and print out goods and categories of goods, with the facility to record the description (name) of the goods, the unit measurement of quantity, the unit value of the goods, the corresponding VAT rate and the category to which they belong, with a minimum of **200** types of goods, classed in at least **20**different categories. The VAT rate for the good must be the same with the rate applicable to the category of the good.

2.25.2.2. Categories of goods shall be separate from the VAT rates (departments) in the FEM. The FEMs shall have the facility for theuser to take action (e.g. by keying a code) to automatically display the price ofthe goods on screen.

2.25.2.3. **Correction/cancellation**. The FEMs shall allow operators to correct/cancel goods on the fiscal receipt being generated. When correcting – cancelling an item, it is not allowed to correct any non-sold goods. The correction - cancellation of a good refers only to the complete cancellation of goods. The register, before allowing the correction – cancellation of goods, shall check the price, code, description, quantity and VAT rate of the goods to be corrected – cancelled.

2.25.2.4. **Change of goods**. Goods may be **changed**, provided they have the same VAT rate and do not create a negative balance.

2.25.2.5. **Discounts/ markups.** The FEMs shall have the facility for **quantitative** and **percentile** discounts and markups. Discounts shall be applied to each item separately or to the total. In the first instance, the amount of the discount is recorded immediately after the price of the item to which it applies and, in the second instance, the amount of the discount is recorded immediately after the sub-total. The same shall apply to any mark ups.

2.25.2.6 The FEMs shall be able to completely invalidate a receipt. At this case, the indication "COMPLETE INVALIDATION OF RECEIPT" shall be printed with capital letters (of double height and width if technically possible). The completely invalidated receipt shall constitute a RECEIPT.

2.25.2.7. The FEMs shall record total daily corrections, changes, discounts and mark ups on the "Z" daily sales report, so that they can be verified.

2.25.3. Changes to VAT rates

2.25.3.1. The FEMs shall have the facility for at least **40** changes of VAT rates. This number shall be clearly stated and described in the instruction and maintenance manual. A "Z" daily sales report must be generated before changing a VAT rate. In addition, once the "Z" daily sales

report has been generated, no revenue/transaction receipts ("fiscal receipts") may be generated before the change is made.

2.25.3.2. All changes to VAT rates must be recorded in the fiscal memory (VAT RATE CHANGED FROM _ TO _), together with the date of the change.

2.25.3.3. Every time the VAT rate is changed, the FEM must generate a print-out or on-screen message giving the remaining number of changes (e.g. "ATTENTION Number of remaining VAT rate changes: (e.g. 11)"

2.25.3.4. The predetermined percentages for the corresponding VAT rates shall be loaded into the FEM from the outset. The correlation is generally: A=xx.xx%, B=xx.xx%, C=xx.xx%, D=xx.xx%, E=0%, (wherexx.xx =the rate of the respective VAT rate); itmay only differ in the instances for which provision is made in tax legislation.
The rates in every respective VAT rate must be followed after the integer by two decimal digits, which shall be accounted in every calculation and in the printing of the respective VAT amount.
The initial settings of these rates shall not count as a VAT rate change.

2.25.3.5. It is prohibited to change these percentages and their correlations unless required to do so under the relevant provisions of the law. This fact shall be clearly stated and described in the instruction and maintenance manual, for the information of the owner of the FEM.

2.25.3.6. The software of the FEM shall control the VAT rates (percentages) and shall not allow the same percentage to be recorded for or allocated to different rates. In other words, it is prohibited to allocate 23% both to rate C and to rate D.

2.25.3.7. The zero VAT rate (E=0) is a specific rate and the software of the FEM shall not incorporate any facility for changing it.

2.25.3.8. It must not be possible to operate the FEM unless the departments containing the VAT rates are connected.

2.25.3.9. If the working memory is reset (CMOS error), the most recent VAT rates shall be restored from the fiscal memory.

2.26. Records generated by FEMs

2.26.1 Fiscal receipts

2.26.1.1. The only valid receipt generated for the customer is the fiscal receipt, the details of which are ultimately recorded in FEM's fiscal memory.

2.26.1.2. This receipt shall contain the following: clearly legible details between the phases " FISCAL RECEIPT- START" and "FISCAL

RECEIPT - END":

1. Surname, forename and father's name or trading name of businessman or business
2. Address.
3. Profession/activity
4. VAT registration number, and
5. Tax office which assesses the owner/user of the FEM.
6. Identification number of the register, where there are more than one registers in the same outlet.
7. Daily serial number of the legal fiscal receipt, along with the total amount (progressive serial number) of the issued fiscal receipts starting from the beginning of operation of the FEM, including the current daily serial number of the receipt.
8. Time and date the receipt was generated
9. Details of the transaction, as provided for in the current Code of Tax Books and Figures. It is allowed to include 3 lines of free text (comments) inside the receipt, which shall be freely defined by the holder/user of the FEM, provided that this text:
    - Shall not exceed over the line after the point where the amount would be printed.
    - Shall not lead to any misunderstandings or alterations of the transactions included in the receipt.

   It shall be issued after the printing of the entire amount of the transaction and after the notice "FISCAL RECEIPT – END".
10. At least one line for each item/service, stating its name/description, which does not fall inside the column of the amounts, and when required the respective quantity and value thereof. The quantity shall be noted by up to three decimal digits and the unit/service price up to five decimal digits (fuel, etc.); in any case, the final value of the item shall be noted with two decimals.
11. The corresponding VAT rate in numbers, with two decimal digits, to the right of the value of the item or provided service.
12. The total amount of the transaction (NB: the total amount of the transaction does not apply to cash registers which operate on restaurant programmes and in accordance to POL 1122/2009).
13. The registration number of the register.
14. The customer's receipt card number, in order to be used for registering the details of the retail sale and service receipt (expense receipt). The FEM must be able to register the client's receipt card number. This registration shall be performed either automatically, through an external device (scanner, MCR, smart card, etc.) connected to the FEM, or by manually keyingin the client's license number, while automatically registering the storing the details of the fiscal receipt along with the clients license number in the internal memory (flash memory card, EEPROM, etc.) of the electronic journal of the FEM / cash register / ADIME.
15. The Advanced Secure Electronic Digital Summary (PAIPSS or ASEDS) of the fiscal receipt, which shall be printed before the words "FISCAL RECEIPT - END".

16. The bar code bearing the receipt details, i.e. the FEM's registration number, the general progressive serial number of receipts, and the total value of the receipt for on-site inspection.

The indicative form of the RECEIPT is presented below:

RECEIPT FIELD	*INDICATIVE WORDING*
Optional thank you message occupying 6 lines of free text or logo	*WELCOME* *TO* *THE STORE*
1st FIELD *Details of par.* ***2.9.2***	***FISCAL RECEIPT - START***
2nd FIELD *Details of par.* ***2.26.1.2*** *(name of establishment – business owner – VAT Reg. no. - Tax office, etc.)*	• *Name of business owner or business* • *Address – telephone number* • *Occupation – Activity – VAT Reg. no.* • *Tax office to which the register owner is subject*
3rd FIELD *Details of par.* ***2.26.1.2*** *(Number of FEM for its identification, if there are more than one FEMs in the same store. - Dateand time of receipt issuing – customer's receipt card number)*	*No. of FEM: 99 – OPERATOR 99 DATE AND* *TIME OF RECEIPT: 01-10-2012 19:59* *CUSTOMER'S RECEIPT CARD No.: 930090766-12345678910*
4th FIELD *Details of par.* ***2.26.1.2*** *(The details of the transaction, as provided for by the applicable clauses of the Code of Books and Figures):* *At least one line for each item stating the name and description of the item, and whenever necessary, the quantity and value of the item.* *The respective VAT rate in numbers to the right of the value*	*DEPARTMENT* *001…….……..10.00* *23.00%* *ITEM 1000…….…… 20.00* *06.50%* *ITEM WITH DETAILED* *NAME – DESCRIPTION .....30.00* *13.00%* *QUANTITY:10.253* *UNIT PRICE: 1.67912* *UNLEAD FUEL .....17.22* *23.00%* ***TOTAL*** ***77.22***

of the item. *The total amount of the transaction. NB: The total amount of the transaction does not apply to restaurant cash registers*	
5th FIELD *Methods of Payment*	***CREDIT CARD 70,00*** ***CASH 7,22*** ***CHANGE 0,00***
6th FIELD *Daily serial number of receipt and progressive serial number of receipt*	*Daily serial number of fiscal receipt:9.999* *Progressive serial number of fiscal receipt: **9.999.999***
7th FIELD *FEM registration number*	***FEM 12123456***
8th FIELD *Advanced secure electronic digital summary*	*Advanced secure electronic digital summary:* *1C24C5B89A01F2345D2624C5A01F2345D26B8910*
9th FIELD *Printing of barcode with receipt details for onsite inspection*	
10th FIELD *Details of par. **2.9.2***	***RECEIPT - END***
11th FIELD *3 lines of free text*	*1st LINE OF FREE TEXT* *2nd LINE OF FREE TEXT* *3rd LINE OF FREE TEXT*
12thFIELD *Optional thank you message occupying 6 lines of free text or logo*	*THANK YOU FOR YOUR PREFERENCE*

2.26.1.3. The amounts which refer to the value of the items transacted (unit prices) and VAT, and the results of interim calculations shall be shown to at least two decimal places. The final amount payable on the transaction shall be rounded to two decimal places and shown to two decimal places exactly.

2.26.1.4. Apart from the above details, the content of the legal fiscal receipt may differ from the relevant provisions of the Code of Tax Books and Figures depending on the specific application of the FEM.

2.26.2. Printing - content of "Z" daily sales report

2.26.2.1. The FEMs must be designed to generate a "Z" daily sales report, even if no daily transaction has taken place and the daily running totals in the working memory are zero.

2.26.2.2. It is prohibited to somehow prevent the "Z" daily sales report from being generated, which is why the software of the FEM shall not require any input/keying or any password in order to generate the "Z" daily sales report.

2.26.2.3. The information printed on the "Z" daily sales report shall be contained between the phrases "START OF FISCAL RECEIPT" and "END OF FISCAL RECEIPT". This information shall be as follows:

1. Surname, forename and father's name or trading name of the businessman or business.
2. Address.
3. Profession/activity.
4. VAT reference number.
5. Tax office which assesses the owner/user of the FEM.
6. The heading ""Z" daily sales report".
7. The serial number of the "Z" daily sales report
8. The identification number of the register, where there are more than one registers in the same outlet (e.g. 1, 2 etc.).
9. The time and date the "Z" daily sales report was generated.
10. The daily running and cumulative totals and, following all daily transactions:
    i. Four (4) amounts in VAT, one for each of the A, B, C and D VAT rates (4%, 8 %, 18% and 36%);
    ii. Total gross detaxed revenue (net of VAT) corresponding to VAT rates A+B+C+D (4%, 8%, 18% and 36%);
    iii. total zero-rated (rate E) revenue; (0%)
    iv. any reports from the fiscal memory since the previous (last) "Z" daily sales report was generated, stating:
        - o the number of fiscal receipts generated for the day;
        - o changes to VAT prices (in detail from ... to ...);
        - o discounts, mark ups, changes, corrections;
        - o number of working memory errors (CMOS errors);
        - o name changes (in detail from... to ...);
        - o number of printer disconnections;
        - o number of "interventions" by authorised engineer.
    v. The Advanced Secure Electronic Digital Summary (ASEDS or PAIPSS) resulting from all the data of the Daily Transactions of the Internal Memory (flashmemory card, EEPROM, etc.) of the Electronic Journal, including thelast issued daily certification of the previous issued tax "Z" Daily Sales Report until the issuing of the current "Z" Daily Sales Report.
11. The reports from the fiscal memory from when the FEM was commissioned, including the current daily transactions, stating :
    i. the running VAT totals (one for each VAT rate);

ii. total gross detaxed revenue (net of VAT) from when the FEM was commissioned, distinguishing between zero-rated and non-zero rated revenue;
iii. number of fiscal receipts generated;
iv. total number of VAT rate changes;
v. total number of working memory errors (CMOS errors);
vi. total number of name changes;
vii. total number of spontaneous printer disconnections;
viii. number of "interventions" by authorised engineer.

12.The registration number of the FEM

2.26.2.4. Where goods/categories are used, the quantities and corresponding amounts must be printed for each category in a special department of the "Z" daily sales report.

2.26.2.5. The "Z" Daily Sales Report must have the following indicative form:

REPORT FIELD	INDICATIVE FORM
Optional thank you message occupying 6 lines of free text or logo	WELCOME TO THE STORE
1ST FIELD Details of par. 2.9.2	**FISCAL RECEIPT - START**
2ND FIELD Details of par. 2.26.2.3 (name of establishment – business owner – VAT Reg. no. - Tax office, etc.)	Name of business owner or business Address Occupation – Activity – VAT Reg. no. Tax office to which the register owner is subject
3RD FIELD Details of par. 2.26.2.3 (Number of FEM for its identification, if there are more than one FEMs in the same store. Date and time of receipt issuing – Z Report number)	No. of FEM: 01 OPERATOR 01 DATE AND TIME OF ISSUE: 20-02-2012 11:03 **"Z" DAILY SALES REPORT Z0098**
4TH FIELD	TOTAL SALES 29 814.00 TOTAL DISCOUNTS 3 4.75 TOTAL MARK-UPS 3 2.50 TICKETS 0 0.00 COUPONS 0 0.00 - - - -

	TOTAL RETURNS 3 17.00
5TH FIELD	DRAWER 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
6TH FIELD	CASH REGISTRY OPERATIONS CASH 9 384.75 COLLECTION AGAINST 1 500.00 PAYMENT AGAINST 1 100.00 CORRECTIONS 2 31.00 CORRECTIONS DIRECT 2 8.40 CORRECTIONS TOTAL 2 21.00 CHANGES 3 17.00 CHANGES (SPECIAL BUTTON) 0 0.00 DISCOUNTS % 1 0.75 DISCOUNTS % (SPECIAL BUTTON) 0 0.00 DISCOUNTS (-) 2 4.00 DISCOUNTS (-) (SPECIAL BUTTON) 0 0.00 MARK-UPS % 1 0.50 MARK-UPS % (SPECIAL BUTTON) 0 0.00 MARK-UPS (+) 2 2.00 MARK-UPS (+) (SPECIAL BUTTON) 0 0.00 (* similar for other cash registry action buttons)

7TH FIELD	DAILY DATA PER VAT AMOUNT OF VAT A': 06.50% COLLECTION OF RATE A': 131.00 NET VALUE OF RATE A': 123.00 VAT OF RATE A': 8.00 AMOUNT OF VAT B': 13.00% COLLECTION OF RATE B': 150.50 NET VALUE OF RATE B': 133.19

	VAT OF RATE B': 17.31 AMOUNT OF VAT C': 23.00% COLLECTION OF RATE C': 82.00 NET VALUE OF RATE C': 66.67 VAT OF RATE C': 15.33 AMOUNT OF VAT D': 36.00% COLLECTION OF RATE D': 345.00 NET VALUE OF RATE D': 253.68 VAT OF RATE D': 91.32 AMOUNT 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 A+B+C+D: 708.50 NET VALUE OF RATE A+B+C+D: 576.54 TOTAL VAT: 131.96 TOTAL COLLECTION OF E: 103.25 DAILY NUMBERING OF RECEIPTS: 14 PROGRESSIVE NUMBERING OF RECEIPTS:234
8TH FIELD	ANALYSIS OF DEPARTMENTS DEPARTMENT 01 COLLECTION: 133.00 PIECES: 7 CHANGES: -2.00 PIECES: 1 NET VALUE: 123.00 VAT A (06.50%): 8.00 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: 66.67 VAT C (23.00%): 15.33 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 THE ANALYSIS OF VAT DEPARTMENTS IS OPTIONAL AND REGULATED BY THE BUSINESS OWNER. TOTAL DEPARTMENTS: 828.75 SOLD PIECES: 32.00 TOTAL DEPARTMENT CHANGES: 17.00 CHANGED PIECES 3.00
9TH FIELD	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 SOLD PIECES: 32.00 TOTAL CATEGORY CHANGES: 17.00 CHANGED PIECES: 3.00

10TH FIELD	PROGRESSIVE DATA STORED IN THE FISCAL MEMORY PROGRESSIVE NUMBERING OF RECEIPTS: 234 VAT A: 06.50% VAT OF RATE A': 7,437.96 VAT B: 13.00% VAT OF RATE B': 22,614.31 VAT C: 23.00% VAT OF RATE C': 11,330.60 VAT D: 36.50% VAT OF RATE D': 269.63 TOTAL COLLECTION A+B+C+D: 348,442.58 TOTAL COLLECTION OF E: 2,004.91
11TH FIELD	CHANGES STORED IN THE FISCAL MEMORYCMOS ERROR DAILY: 0001 GENERAL: 0029 INTERVENTIONS BY ENGINEER DAILY: 0001 GENERAL: 0031 FISCAL MEMORY DISCONNECTS DAILY: 0000 GENERAL: 0000 PRINTER DISCONNECTS DAILY: 0000 GENERAL: 0003. . . VAT CHANGES: 04 CHANGES IN NAME: 02
12th FIELD	**FEM SERIAL NUMBER ASEDS**
13TH FIELD Details of par. 2.9.2	**FISCAL RECEIPT - END**

2.26.3. Periodic detailed fiscal memory report

2.26.3.1. It must be possible to read and print the content of the fiscal memory at all times by selecting any calendar period (from - to) or by selecting two different "Z" daily sales report numbers.

2.26.3.2. This report is for information purposes and, as such, is entitled "THIS IS NOT A FISCAL RECEIPT". The detailed fiscal memory report shall contain the following:

1. Surname, forename and father's name or trading name of the businessman or business.
2. Address.
3. Profession/activity.
4. VAT reference number.
5. Tax office which assesses the owner/user of the FEM.
6. The heading "Detailed fiscal memory report".
7. The identification number of the register, where there are more than one registers in the same outlet.
8. The time and date the "Z" daily sales report was generated.
9. For each "Z" daily sales report:
    i. the serial number of the "Z" daily sales report and the date it was generated;
    ii. the amounts in VAT for the day covered by the "Z" daily sales report in question (one for each rate);
    iii. total gross detaxed revenue (net of VAT) for the day covered by the "Z" daily sales report in question, distinguishing between zero-rated and non-zero rated revenue;
    iv. number of fiscal receipts generated for the day covered bythe "Z" daily sales report in question;
    v. number of VAT rate changes for the day covered by the "Z" daily sales report in question;
    vi. number of working memory errors (CMOS errors) for the day covered by the "Z" daily sales report in question;
    vii. he number of name changes for the day covered by the "Z" daily sales report in question;
    viii. number of spontaneous printer connections for the day covered by the "Z" daily sales report in question;
    ix. number of "interventions" by the authorised engineer
10. The FEM fiscal memory reports for the period in question,stating:
    i. the running VAT totals (one for each VAT rate);
    ii. total gross detaxed revenue (net of VAT), distinguishing between zero- rated and non-zero rated revenue;
    iii. number of fiscal receipts issued;
    iv. total number of VAT rate changes;
    v. total number of working memory errors (CMOS errors);
    vi. total number of name changes;
    vii. total number of spontaneous printer disconnections;
    viii. total number of "interventions" by authorised engineer
11. The registration number of the FEM.

2.26.4. Periodic summary fiscal memory report

2.26.4.1. It must be possible to read and print a summary report of the content of the fiscal memory at all times by selecting any calendar period (from to)

or by selecting two different "Z" daily sales report numbers.

2.26.4.2. This report is for information purposes and, as such, is entitled "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 the businessman or business.
2. Address.
3. Profession/activity.
4. VAT reference number.
5. Tax office which assesses the owner/user of the FEM.
6. The heading "Summary fiscal memory report".
7. The identification number of the register, where there are more than one registers in the same outlet.
8. The time and date the "Z" daily sales report was generated.
9. The FEM fiscal memory reports for the period in question,stating:
   I. the running VAT totals (one for each VAT rate);
   II. total gross detaxed revenue (net of VAT), distinguishing between zero-rated and non-zero rated revenue;
   III. number of fiscal receipts generated;
   IV. total number of VAT rate changes;
   V. total number of working memory errors (CMOS errors);
   VI. total number of name changes;
   VII. total number of spontaneous printer disconnections;
   VIII. total number of "interventions" by authorised engineer.
10. The registration number of the FEM.

2.26.5. Other information reports (X etc.)

2.26.5.1. The printer used for fiscal receipts must print the words "**THIS IS NOT A FISCAL RECEIPT**" in clearly legible form on any other information reports generated by the FEM.

2.26.5.2. The FEM shall have the facility to generate detailed "X" report of the day's sales for each item and for each category of goods. This report is known as the "daily item report" and contains full details of each item, the quantities sold and the amounts collected for each item and category since the previous "Z" daily sales report was generated (up to the point at which the "X" report is generated).

2.26.5.3. The FEM shall have the facility to print numbers consisting of an integer part at least seven digits long, divided into sets of three digits, starting from the lowest-valued digit, and a decimal part with exactly two decimal digits, divided from the integer part by a full stop, in order to report the general totals for the day, for the calendar period and from when the FEM was commissioned on the "Z" daily sales reports and other "X" reports (e.g. 9,999,999.99).

2.26.5.4. The FEM shall have the facility to generate detailed "X" reports of the day's sales, which shall include the respective details and amounts printed on the "Z" Daily Sales Report without resetting the details

and amounts of the "Z" Daily Sales Report; these can be reset only after the issuing of the "Z" Daily Sales report.

2.27. Other functions

2.27.1 Ticket

The FEMs may include a ticket management function, in which case:

2.27.1.1. The ticket shall function as advance collection of the sum on the receipt. This function may be predetermined and designed into the software of the FEM or it may require special programming by the operator (e.g. keystroke or combination of keystrokes) for each item.

2.27.1.2. In the first instance, this facility shall be clearly stated in the instruction and maintenance manual. In the second instance, reference shall be made in the manuals in question to the proper way for the operator to use the ticket function. The ticket function differs, in this respect, from the discount on the sub-total.

2.27.1.3. There must be no facility to subtract the value of the ticket(s) from a specific item or VAT category. This value must be subtracted individually from all items on the receipt generated.

2.27.1.4. The total daily amount collected from tickets and the total number of tickets must appear on the "Z" daily sales report.

2.27.2. Coupons

The FEMs may include a discount coupon function, in which case:

2.27.2.1. Coupons shall be construed as a discount on a specific item, rather than on the value of the total or sub-total of various items. Discount coupons cannot be used after the sub-total except as a normal discount (fixed or percentage of sub-total) which must be allocated in proportion to all items and corresponding VAT rates.

2.27.2.2. The total daily amount from coupons and the total number of coupons must appear on the "Z" daily sales report.

2.27.3. Cash functions

2.27.3.1. Withdrawals against

The FEMs shall have the facility to handle and record "withdrawals against" of monies from the register by the operator.

2.27.3.2. Deposits against

The FEMs shall have the facility to handle and record "**deposits against**" of monies in the cash register by the operator (collection in the cash register of monies other than from sales of goods or the provision of services).

2.27.3.3. The daily totals of withdrawals against and deposits against must appear in a special department on the "Z" daily sales report.

2.28 Fiscal memory read-out port

2.28.1. Each FEM (FTM, ADIME, EAFDSS), must include one
Fiscal memory Read-out Port (TAFM), being either a serial, USB, or Ethernet port, through which it is possible to read the data and details stored in the fiscal memory by the use of a computer. (The EAFDSS are described in Chapter 3 herein).
Each FEM (FTM,ADIME), must contain one (1) port allowing the autonomous electronic transmission of the data of the fiscal documents issued to a database of the General Secretariat for Information Systems of the Ministry of Finance.
The Fiscal memory Read-out port may serve also as the port for transmitting the data to GSIS; when wireless connection is required, a GPRS interface may be used.
During the procedure for approving the FEM type, the Committee shall verify, through the license – inspection reports of the register specimen by the laboratory of a Greek University, both the ability to read the content of the fiscal memory through the port presented by the register under consideration by using a PC, as well as the ability to electronically transmit the data of the fiscal documents issued to a data base of GSIS of the Ministry of Finance, using the port included in the register under consideration.

2.28.2. The cable connecting the serial/USB/Ethernet port to a PC and the PC software used to read the fiscal memory via the port shall be submitted to the Committee during the approval procedure. The accompanying service and repair log shall contain a detailed description of how to operate the read-out function.

2.28.3. This software shall have the facility to create in the PC on which it is installed an electronic file in simple Greek text format (simple readable ELOT-928), the content of which is identical to that of the corresponding print-out of the detailed fiscal memory report from the printer used by the FEM to print fiscal receipts.

2.28.4. The cable connecting the port to the PC and a copy of this software on a suitable medium shall form an integral part of the equipment of the FEM and shall be handed over to each new owner/user of the FEM by the vendor thereof.

2.28.5. The owner/user of the FEM shall be responsible for keeping the cable and this software and shall make it available to the auditing authorities as and when requested to do so.

Article 3.FEM printing mechanism

3.1. Fiscal receipt printer

3.1.1. The **fiscal receipt printer** shall mean the printing system of the FEM used to generate fiscal receipts:

- fiscal receipts;
- "Z" daily sales reports;
- as well as additional information records (e.g. reports concerning the read-out of the fiscal memory, etc.), as such have been described herein.

3.1.2. All records shall be generated by the fiscal receipt printer in Greek, unless the Code of Tax Books and Figures stipulates otherwise in special cases.

3.2. Technical properties of fiscal receipt printer

3.2.1. Impact, thermal or ink-jet printers shall be used for fiscal receipts and must print Greek (mandatory) and Latin (optional) characters, together with numbers and special characters.

3.2.2. Manufacturers/importers of thermal printers and their authorised distributors shall be responsible for informing users of the specific conditions under which copies or file records on thermal paper must be stored in order to ensure they are legible for the entire period for which they must be retained in accordance with the provisions of the Code of Tax Books and Figures. The relevant instructions shall also be included in the service and repair log and instruction manual.

3.2.3. The printing mechanism shall be designed for constant use and must be guaranteed for **40,000,000** characters.

3.2.4 Printed characters shall be **≥2.5m**m high and **≥1.2mm** wide. They must be uniform, clear and easy to read. Each printed character must be clearly printed at all points.

3.2.5. The printer of the register shall be equipped with a printer for fiscal receipts and other reports capable of accepting a paper roll at least 57mm wide.
The printing speed shall be at least 2 lines per second for printing 24 columns per line. The printing width shall be at least 24 columns of alphanumeric characters, including the spaces between them.

3.2.6. The final specimen of the Greek characters produced by the printing system shall be checked for the purpose of type approval of the cash register.

3.2.7. The reliability of the drivers used in the printer of the FEM shall be guaranteed and a detailed description of them and their properties shall be provided as and when requested by the Ministry of Finance.

3.3. Printer disconnections

Any spontaneous disconnection of the printer while the FEM is powered up shall be detected, recorded in the fiscal memory as a "**PRINTER DISCONNECTION**", numbered as it reoccurs and notified in an on-screen message. In addition, all functions of the FEM shall cease and itshall only be restored to working order following intervention by an authorisedengineer.

3.4. Generating and filing copies of fiscal receipts and other statements issued by FEMs

All fiscal receipts generated by FEMs shall be generated and kept through the electronic method, as stated in article 5 herein. The keeping of copies of other statements is optional.

Article 4. Dual printing system (Optional)

4.1 An appropriate printing system shall be used which ensures that an original and a copy are printed (e.g. using an appropriate printing mechanism with two rolls of paper).

4.2 The printing system shall ensure that the details printed on the originaland on the copy are absolutely identical.

4.3 The properties of and specifications for the printer or printers used in the dual printing system shall be as stipulated in Department 3 above.

4.4 The presence of a dual printing system is optional.

Article 5. FEM – Electronic method for keeping copies of issued Receipts and other statements – Special requirements and technical / operational specifications.

5.1. Electronic storage of issued receipts

5.1.1. Records generated shall be stored electronically rather than using a dual printing system for generating and keeping copies of records generated by FEMs.

5.1.2. The FEMs shall store generated records in electronic format and shall qualify as FEMs with enhanced facilities (FEM/AD).

5.2. Writing daily records to temporary daily record memory

5.2.1. All records ("fiscal receipts" and all other statements) generated by FEMs during the course of the day (between generation of the previous "Z" daily sales report and generation of the next "Z" daily sales report) shall be written to the **Temporary Daily Record Memory – PMIAD**. Itis not necessary to store the "Z" reports in the PMIAD.

5.2.2. Each record shall be written to the temporary daily record memory as and when it is generated.

5.2.3. More importantly, all copies of "fiscal receipts" written to the temporary daily record memory shall be recorded by replacing the words "Fiscal receipts" with the phrase "FISCAL RECEIPT - COPY".

5.2.3. All the copies of the fiscal receipts registered in the internal Temporary Daily Record Memory concerning "Fiscal receipts" shall be verified through a simple marking and the creation of a special number – "signature" which shall be generated by using the special standard algorithm SHA-1.
These certified fiscal receipts and the signatures thereof, immediately upon issuing, shall be kept in an internal memory (Electronic Journal), in the form of a simple readable text, type ELOT-928.

5.2.4.1 In this way, **for each fiscal receipt**, a file shall be generated containing all the details printed. The formation of the name of this file shall include the following: (a) the 11-digit (3 letters of approval + the 8 digits of the production number without any spaces, the registry number of the generating register, (b)the 6 digits of the date of generation (registration) as follows: YYMMDD, where YY is the year, MM is the month and DD is the day, (c) the 4-digit number of the respective "Z" Daily Sales Report which shall include the receipt, (d) the 4-digit daily serial receipt number, and e) an underscore "_", followed by Latin letter **"a"** and the ".txt" file extension, defining the type of the file (simple readable ELOT-928). Specifically with regard to the taximeter ADIMEs described in article 15 of the present chapter, department (a) of the nameshall consist of the 2 letters of approval + number of the operator (1 digit) + 8 digits of the production number without any spaces.

5.2.5 Similarly, for **each fiscal receipt**, a file shall be generated with its digital signature. This file shall state only the sequence of the 40 hexadecimal ELOT-928 characters of the respective digital signature (it is only allowed to use number and capital Latin characters A…F).

The formation of the name of this file shall include the following: the 25 first characters of the respective a.txt file, the underscore ("_") symbol, followed by the indicative Latin letter "**b**", as well as by the ".txt" file extension, defining the type of the file (simple readable ELOT-928).

5.2.6 **For each fiscal receipt,** a standardized electronic fiscal file shall be generated, containing the necessary data for transmission. The formation

of the name of this file shall include the 25 first characters of the respective a.txt file, the underscore symbol, followed by the indicative Latin letter "**e**" and the ".txt" file extension.

5.2.7 The "standardized electronic fiscal file" e.txt shall includethe necessary data in 16 fields, in ELOT 928, as stated below:

TABLE A

	e-txt (18 fields)	**Field length (char – numeric)**
1	VAT Reg. no. of issuer	(12)
2	S/N of FEM	(12)
3	Customer receipt card number	(19)
4	Date and time	(12)
5	Serial number of daily fiscal receipts	(5)
6	Progressive serial number of fiscal receipts(from start of operation)	(5)
7	Z number	(4)
8	Net amount A	(13:2)
9	Net amount B	(13:2)
10	Net amount C	(13:2)
11	Net amount D	(13:2)
12	Net amount E	(13:2)
13	VAT A	(13:2)
14	VAT B	(13:2)
15	VAT C	(13:2)
16	VAT D	(13:2)
17	Currency code	(1)
18	ASEDS	(40)

The above fields are successive in a single line without spaces.
The fields of the e.txt file are of variable length and semicolon (;) delimited. In the numerical fields containing amounts (Net Amount A … VAT D), the amounts are noted with two decimals and the decimal point used is the dot ".". There are no symbols used for separating thousands. Zero amounts are noted as 0.00. The date and time have the following form: YYYYMMDDHHmm where YYYY for the year, MM for the month, DD for the day, HH for the time, mm for the minutes. The currency code for Euros is 0. The "Z" number is the number in which the receipt shall be included, i.e. the Z number of the previous day, increased per 1. The ASEDS shall not take into consideration the dividing semicolons. Each file line ends with <CR><LF> .

Specifically for taximeter ADIMEs, in the 2nd field "S/N of FEM", the 2 letters of approval and the operator's number (1 digit) shall be stored, along with the8 digits of the production number without spaces.

This special file containing the field rows, upon the issuing of the Z report, shall be stored in the internal memory (Electronic Journal) of the FEM, in ASCII format (.txt).

5.2.8. The 18th field of the file, containing the necessary data for transmission to GSIS shall contain the digital signature of the 17 previous fields, i.e. a row of 40 hexadecimal ELOT-928 characters of the respective digital signature of the data to be transmitted to GSIS (only numbers and capital Latin characters A…F can be used).

5.3. Temporary daily record memory

5.3.1. The temporary daily record memory shall be an EPROM or flash EPROM type memory or compatible and must, in all cases, store its data independently of any integrated or outside power source. This memory shall either be integrated securely inside the FEM or shall be plugged into/attached to it.

5.3.2. Attached (removable) temporary daily record memory inside the tamper-proof interior of the FEM

5.3.2.1. If the internal temporary daily record memory for fiscal receipts and other records is plugged into/attached to the FEM, the function in the FEM which generates fiscal receipts shall be interrupted immediately if it is removed from the tamper-proof body of the FEM.

5.3.2.2. This interruption shall be recorded in the fiscal memory, together with the time and date of the interruption, and shall be registered by an on-screen message or audible alarm, accompanied by a print-out giving the details of the owner/user of the FEM, the words "TEMPORARY DAILY RECORD MEMORY REMOVED *** MACHINE DOWN", the time and date and the registration number of the FEM.

5.3.2.3. This print-out shall not be written to the temporary daily record memory. The FEM shall only be restored to working order once the temporary daily record memory has been plugged into/reconnected to the body of the FEM to which it belongs.

5.4. Daily electronic file report

It must be possible throughout the period between two "Z" daily sales reports to instruct the software of the FEM to print the details/records stored in the temporary daily record memory from the integrated printer. This special "ELECTRONIC FILE REPORT" shall not be stored in the temporary daily record memory.

5.5. "Signing" daily data and generating daily data record

5.5.1. Upon the issuing (immediately after completion) of the "Z" Daily Sales Report, the data of the signatures of the fiscal receipts, including the data of the _e.txt files for the transmission to GSIS of the internal Temporary Daily Record memory (files b.txt, e.txt), shall be unequivocally certified by creating a special "signature" number using the standard SHA-1 algorithm. The FEM software shall generate:

A) A general daily "summary – signature" of all signatures of the b.txt – issued receipts of the day, generating a "Z" Daily Sales Report, which shall state the general daily "summary – signature", store this summary – signature in a file and store the registration in the secure memory used for this purpose.
The formation of the name of this file shall include the following: (a) the 11-digit (3 letters of approval + the 8 digits of the production number without any spaces, the serial number of the generating FEM, (b) the 4- digit number of the respective "Z" Daily Sales Report, (c) the 10 digits of the date and time of generation (registration) as follows: YYMMDDHHmm, where YY is for the year, MM for the month, DD for the day, HH for the hour, and mm for the minutes, (d) the underscore ("_") followed by the indicative Latin letter **"c"**, as well as by the ".txt" file extension, suggesting its type (simple readable ELOT-928). Specifically with regards to the taximeter ADIMEs described in article 15 of the present chapter, department (a) of the name shall consist of the 2 letters of approval + number of the operator (1 digit) + 8 digits of the production number without any spaces.

B) A second general daily "summary – signature" of every e.txt files stores this summary – signature in a file and stores the record permanently in the secure fiscal memory.

The formation of the name of this file includes the 25 first characters of the respective c.txt file, the underscore ("_") symbol, followed by the indicative latin letter "d", as well as by the ".txt" file extension, defining the type of the file (simple readable ELOT-928).

5.5.2. The special "signature" number created as soon as the "Z" daily sales report has been generated and the relevant data have been written to the fiscal memory shall be written to the fiscal memory as a special entry, together with the time and date, and printed on a special daily data signature record containing the number itself, the details of the owner/user of the FEM, the words "DAILY DATA SIGNATURE RECORD", the time and date and the registration number of the FEM.

5.5.3. The daily data signature record shall be generated automatically (without any form of intervention by the operator of the FEM) as soon as the "Z" daily sales report has been generated. It shall form an integral part of this print-out and shall not be stored in the temporary daily record memory.

5.5.4. All the Fiscal receipts of the day and the ASEDS (a.txt, b.txt, c.txt, e.txt, d.txt files) are transferred to the internal memory (Electronic Journal) of the FEM, where they must be kept at least until GSIS has received the s.txt file which summarizes them; this is described below in par. 5.7.1.

5.6. Daily electronic record transfer

5.6.1. In general

5.6.1.1. Once the Daily Data Signature Record has been generated by entering appropriate instructions, the files generated from the daily receipts and ASEDS (a.txt, b.txt, c.txt, e.txt, d.txt files) are transferred for permanent storage and safekeeping (for the time period provided for by the applicable clauses of the Code of Books and Figures) to a suitable electronic, magnetic or optical storage medium (externally connected or attached to the FEM).

5.6.1.2. The transfer shall be effected by one of the following methods:

a) Via an integrated Special Data Transfer Port Connection (ETHMD). The special data transfer port connecting the FEM to the PC must be a unique, dedicated port stipulated by the manufacturer/importer of the FEM as the special data transfer port and must be marked as such on or next to the port. The special data transfer port may be the same as the serial or USB or Ethernet port of the FEM used to read the fiscal memory or the special data communications port (if the FEM is an automatic fiscal processing unit and the system connected tothe unit via the special data communications port is a computer).

b) Via connection through a Special Port for Storage Means (ETHYAM). The ETHYAM used for connecting the FEM to a suitable external storage electronic, magnetic, or optical means (externally connected or attached to the register) is specific and explicitly nominated by the manufacturer – importer of the tax register as Special Port for Storage Means,marked as such on or next to the port.

c) Any failed transfer, i.e. due to full capacity of the storage means or other failure, results to the initialization in the FEM of the procedure of "Unsuccessful Transfer".

5.6.2. Unsuccessful transfer

5.6.2.1. If the transfer is unsuccessful, the procedure shall be repeated until successful transfer is finally achieved, unless there is a malfunction, in which case, following appropriate instruction by the operator, the incident shall be numbered, written as a special entry in the fiscal memory, together with the time and date, and printed on a special daily electronic data transfer record which includes the daily record signature number, the details of the owner/user of the FEM, the words "UNSUCCESSFUL DAILY RECORD ELECTRONIC TRANSFER - ERROR", the time and date and the registration number of the FEM.

5.6.2.2. The "unsuccessful daily record electronic transfer - error" record shall be generated, by appropriate operator instruction, as soon as the "Z" daily sales report and daily data signature record have been generated and shall

not be stored in the temporary daily record memory.

5.6.2.3. No records shall be generated until such time as the error has been restored by an authorised engineer. Once the error has been restored, the transfer procedure shall be repeated until such time as the transfer has been successfully completed.

5.6.3. Confirmation of successful transfer

5.6.3.1. Successful completion and transfer of the details/records stored in the temporary daily record memory and the corresponding digital signature file to an electronic, magnetic or optical storage medium shall be confirmed on the responsibility of the owner of the FEM, written to the fiscal memory as a special entry, together with the time and date, and printed on a special daily electronic transfer record which includes the daily record signature number, the details of the owner of the FEM, the words "CONFIRMATION OF SUCCESSFUL DAILY ELECTRONIC TRANSFER AT OWNER'S RESPONSIBILITY", the time and date and the registration number of the FEM.

5.6.3.2. The "successful daily electronic transfer" record shall be generated as soon as the "Z" daily sales report and the daily data signature record have been generated and shall not be stored in the temporary daily record memory.

5.6.3.3. No other function/operation of the FEM shall be allowed until such time as successful or unsuccessful data transfer has been confirmed, other than the operations required to perform the daily record electronic transfer and generate the relevant record.

5.6.3.4. Once successful data transfer has been confirmed, the information/records in the temporary daily record memory shall be deleted so that they cannot be reused.

5.7. Storing and transmitting electronic files and digital signature

5.7.1. Electronic Journal files

The Fiscal receipts and statements of the day and the ASEDS (files a.txt, b.txt, c.txt, e.txt, d.txt) are transferred to the internal memory (Electronic Journal) ofthe FEM, where they must be kept at least until GSIS has received the s.txt file which summarizes them.
The same files are kept on the FEM's owner responsibility in a suitable external storage medium.
While issuing the Z, these files are used for creating a daily file that contains the details of the following table; this is transmitted to GSIS:

Contents of daily file for daily transmission s.txt
Data of first e.txt file
Data of second e.txt file
Data of third e.txt file
……

…….
…….
Data of last e.txt file
d.txt file (day)

The formation of the name of this file shall include the 25 first characters of the respective c.txt file, the underscore symbol, followed by the indicative Latin letter "**s**" and the ".txt" file extension.
The business owner ordered by GSIS, using his unique access code for Taxis Net, or new codes to be assigned to him, shall **automatically** send the **s.txt** file through the **selected** –by the owner of the eligibility license- communication port and method, to GSIS.
If no order has been issued by GSIS to send the data, **after the passing of 60 days, it shall not be compulsory to keep in the internal memory (Electronic Journal) of the FEM** the Daily Fiscal receipts and Records, the PAIPSS (a.txt, b.txt, c.txt, d.txt files) or the special "e.txt" file**.**

5.7.2. Using specific encoding/code pages

The standard position/order of characters/symbols (ELOT-928) shall be followed when formatting the electronic signature on the daily data, irrespective of how the symbols and characters printed are presented inside the FEM.

5.7.3. Special characters/formatting control characters

5.7.3.1. If the printing of the FEM's records includes special text formatting characters (e.g. bold, double height, double width etc.), if such have not been used to format the electronic signature, they shall not be stored in the a.txt, e.txt files.

5.7.3.2. The a.txt, e.txt files store all characters and symbols "signed", so that the characters and number of lines of text are identical.

5.7.3.3. The appearance and formatting (bold, double height, line lengths etc.) of the text which emerges (is printed) from the files stored permanently on the PC need not be identical to the records printed out by the FEM.

5.7.3.4. Use of graphics/images: If advertising graphics and images are used when printing statements from FEMs, the image/graphics data shall be replaced by the word "graphic" in square brackets when formatting the electronic signature.

5.7.4. Mandatory storage of electronic files on PC

5.7.4.1. Each day's stored files (of copies of statements and corresponding daily data signature records) shall be stored for the period of time stipulated in the provisions of the Code of Tax Books and Figures, on the sole responsibility of the owner of the FEM and the person responsible for the

stored files. These files must be immediately accessible and readable on demand by the tax office and every facility and means (media, equipment etc.) needed inorder to transfer them to another personal computer and print and verify themshall be provided.

5.7.4.2. Any loss or corruption of these files shall attract the sanctions for which provision is made in the relevant provisions of the Code of Tax Books and Figures.

5.7.4.3. The authenticity of origin, data integrity and readability of these files shall be protected throughout the period of storage.

5.8. Reading the fiscal memory

5.8.1. Fiscal memory report

The procedure for generating and the format of the detailed or summary fiscal memory report are generally as provided for in paragraphs 2.26.3 and 2.26.4 above. In addition, the symbol sequence of the special number of the daily data electronic digital "signature" must be printed in each department of the daily data (for every "Z" daily sales report).
An incident message alone, together with the corresponding time and date, may be recorded in the temporary daily record memory, in lieu of the entire content of the detailed or summary tax data report.

5.8.2. Electronic digital signature report

5.8.2.1. It must be possible at all times to print a special report of the electronic digital signatures stored in the fiscal memory, by selecting any calendar period (from - to) or by selecting two different "Z" daily sales report numbers (from "Z" daily sales reportto "Z" daily sales report).

5.8.2.2. No entries shall be made in the fiscal memory during printing. This report shall include the details of the owner/user of the register, the words "Electronic Digital Signature Report", the time and date and the registration number of the FEM.

5.9. Errors

5.9.1. CMOS Error

5.9.1.1. The FEMs which electronically store generated fiscal receipts and other statements, upon any CMOS Error and the handling thereof as provided for by the existing Technical Specifications, must in all cases retain the corresponding running totals of amounts, fiscal receipts, etc. from the daily data totalled up to that point in the temporary daily record memory. This applies to

1. Total amount of VAT of the 1st rate A
2. Total amount of VAT of the 2nd rate B
3. Total amount of VAT of the 3rd rate C

4. Total amount of VAT of the 4th rate D
5. Total revenue with VAT A+B+C+D
6. Total revenues without VAT E (0%)
7. Number of day's fiscal receipts
8. Progressive Serial number of receipts
9. any other totals (discounts, cancellations, changes, returns, interventions by engineer etc.).

5.9.1.2. These data shall appear in a special separate department at the beginning of the "Z" daily sales report, when that record is generated, together with the words "CMOS ERROR - DATA STORED FROM PREVIOUS "Z" DAILY SALES REPORT" and shall be totalled in order to obtain the corresponding final totals for the day.

5.9.2. Error in temporary daily record memory

5.9.2.1. Any communication error between the FEM and the temporary daily record memory shall immediately interrupt the function to generate records in the FEM.

5.9.2.2. The interruption shall be registered by an on-screen message and audible alarm, accompanied by a print-out and an entry in the fiscal memory with the time, date and the words "UNABLE TO COMMUNICATE WITH TEMPORARY DAILY RECORD MEMORY - ERROR".

5.9.2.3. The print-out of this record shall not be recorded in the temporary daily record memory. The FEM shall be restored to working order only once this error has been rectified.

5.9.2.4. In the unlikely event that the temporary daily record memory malfunctions and the data/records stored in it cannot be read, the manufacturer/importer shall draft a special fully documented technical report, a copy of which shall be filed immediately both with the local tax office and the relevant authority so that the Committee responsible can be notified at once and examine the case in question.

5.9.2.5. In order to protect the reliability of the Temporary Daily Record Memory, its inability to read contents shall be limited to **3‰** (three per mille) of all available fiscal memories of the same FEM type/model marketed.

5.10. Temporary daily record memory full

5.10.1. The software of the FEM shall be able to detect if the temporary daily record memory is almost full.

5.10.2. The average space taken up by each record stored shall be calculated constantly (when each record is generated) and checked against the free memory space, in order to determine if the temporary daily record memory is almost full.

5.10.3. If the remaining space is found to be smaller than the average record size, the software of the FEM must warn the operator of the FEM accordingly, with an appropriate on-screen message and audible alarm.

5.10.4. If the operator proceeds nonetheless to generate a record, then:

a) if it takes up less space than the free space remaining in the Temporary Daily Record Memory, generation of the record shall be completed normally with the corresponding entry in the memory and the procedure for determining if the memory is almost full and the relevant on-screen message and audible alarm shall be repeated as described in the preceding paragraph;

b) if there is less free space remaining in the temporary daily record than that required for the record being generated and the record cannot therefore be written to the memory, the software of the FEM shall automatically stop generating the record, which shall not therefore be written to the temporary daily record memory, and shall record the following message on the record being generated: "RECORD INTERRUPTED AND CANCELLED - TEMPORARY DAILY RECORD MEMORY FULL *** NO RECEIPT ***". The operator of the FEM shall be informed with an appropriate on-screen message and audible alarm.

5.10.5. The only functions allowed in case b) above are:
- the procedure for generating the "Z" daily sales report;
- the procedure for generating the daily data signature record and
- transfer of the data/records from the temporary daily record memory to an electronic, magnetic or optical storage medium on a personal computer for permanent storage, as described above.

5.11. Procedure for auditing stored data integrity

5.11.1. The auditee shall provide for immediate use any means and equipment required in order for the auditing authorities to conduct their audit.

5.11.2. The audit shall include the following:

i. reading/printing a periodic fiscal memory report for the period (or day) to be audited and locating the corresponding digital signatures recorded for the day ("Z" daily sales reports). Alternatively, an electronic digital signature read-out record may be generated;

ii. locating and accessing the specific files to be audited;

iii. printing and reading these files for each day ("Z" daily sales reports);

iv. transferring these files to a personal computer of the auditing authorities' choice (or in their possession).

The auditee shall:

- provide copies of the files to be audited on an appropriate medium (e.g. floppy disk, CD etc.);
- confirm and accept that they are the same as those read and printed under step (iii) above;

v. executing a program on a personal computer of the auditing authorities' choice, in order to create an electronic digital signature (using the SHA-1 algorithm) on the data in the electronic file of all "Z" daily sales reports generated ("…_a.txt");

vi. comparing the electronic digital signature just created with that which already exists on the corresponding file audited ("…_b.txt") and with that located from the periodic read-out/print-out of the fiscal memory under step (i).

Article 6. Power supply parameters for FEMs

This department shall not apply to portable FEM, the specificationsfor the power supply of which are described in article 7 below.

6.1. Power supply

All FEMs shall be made in accordance with directive 73/23/EEC(LVD) and with the applicable European Norms (EN).

6.2. Power consumption

The power consumption in the following states must be stated in the instruction manual for the FEM:

- when the FEM is "ON";
- when the FEM is carrying out calculations;
- when the FEM is printing.

Article 7. Power supply parameters for portable FEMs

This article shall apply solely to the power supply parameters for **portable** FEMs.

7.1. Power supply

The electricity required to operate portable FEMs shall be supplied by an integrated battery or by a constant external source (12 V or 24V DC). Portable FEMs designed to operate outside without any permanent connection to an external power source must have an integrated battery.

7.1.1. Integrated battery in portable FEMs

7.1.1.1. The battery integrated into FEMs must be chargeable at a maximum voltage **of 24V DC** and must be able to provide sufficient power to generate **48015**-line records with **16** characters per line for a periodof eight hours.

7.1.1.2. **Portable** FEMs shall have a special instrument which warns when the battery is almost flat.

7.1.1.3. This instrument shall generate a visual/audible alarm when the battery is almost flat (when there is sufficient power left to generate at least **12015**-line records with **16** characters per line).

7.1.2 External 12 or 24 V DC power source for portable FEMs

Portable FEMs shall have a suitable socket so that they can operate on an external 12 or 24 V DC power source.

7.2. Normal operating conditions

7.2.1. In addition to any other test which the Committee considers necessary, tests shall be conducted in order to confirm normal operation under the conditions described below.

7.2.1.1 Temperature

7.2.1.1.1 Between **0°C** and **+48°C** (to be stated both on the label on the FEM and in the **service and repair log** accompanying the register.

7.2.1.1.2 The temperature range in which portable FEMs may be kept without any effect on their normal operation must be stated on the label of portable **FEMs and in the maintenance log**. This temperature range must include the limit temperatures stipulated for normal operation of the portable FEM **[t1, t2].**

7.2.1.2 Relative humidity

Between **20**% and **90**%.

7.3. Operational suitability of battery

The operational suitability of the battery referred to in paragraph 7.1.1 and of the sensor which identifies when the battery is almost flat in relation to the capacity to generate records under various temperatures within the range described above **[0°C, + 48°C]** and to generate the required signal must be certified.

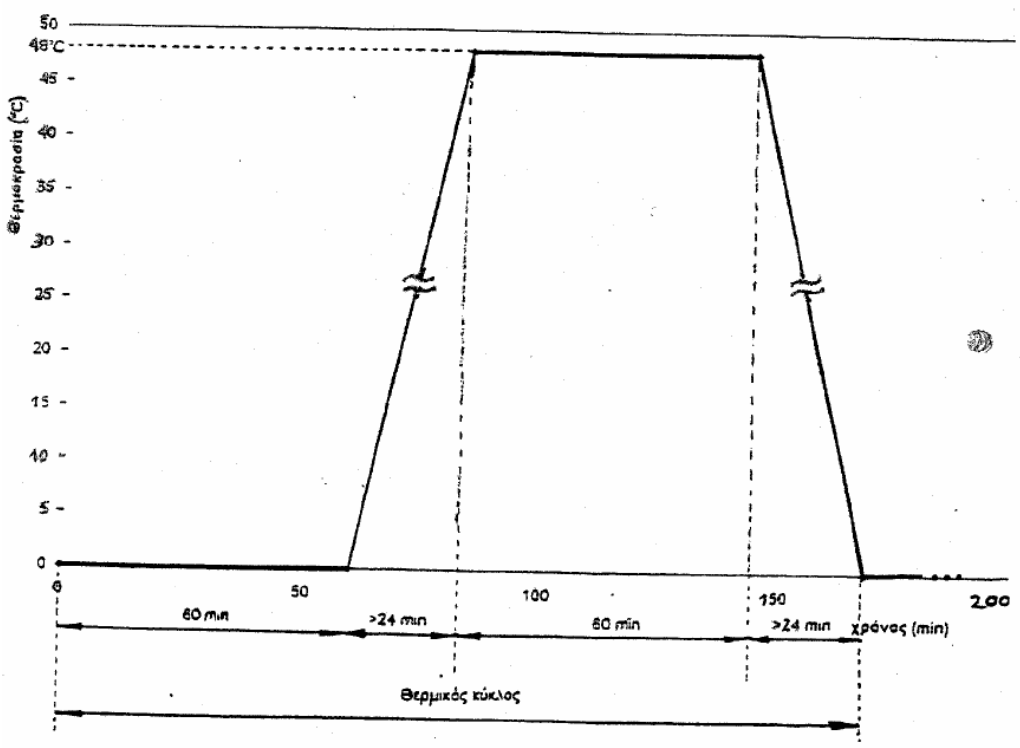
7.4. Technical controls

7.4.1 General

7.4.1.1. All portable FEMs shall be made in accordance with directive 73/23/EEC (LVD) and with the applicable European Norms (EN). In order to assess the behaviour of portable FEM, it is possible to perform experimental tests in accordance with the provisions of par. 2.2.2 and 7.1 herein; to this end, the instructions described in the following paragraph, supplemented and in agreement, with regard to any aspect that has not been expressly stated, with the ones stipulated for non-portable FEM operating at **230V AC**, **50Hz ± 5%.**

7.4.2. Thermal cycles

7.4.2.1. Portable FEMs shall be subjected to the conditions referred to in paragraph **7.4.3** below for a continuous (uninterrupted) series ofat least three thermal cycles, each of which shall be carried out in accordance with the following diagram and the conditions described below:



Temperature (°C)	Θερμοκρασία (°C)
time (min)	χρόνος (min)
Thermal cycle	Θερμικός κύκλος

7.4.2.2. The normal operating temperature range for portable FEMs shall be **[t1 - t2],** where **t1=0°C** and **t2= +48°C**. Manufacturers may set a wider normal operating temperature range for portable FEMs at their discretion, provided that **t1< 0°C** and **t2>+48°C** and the limitsof the said temperature range are given on the metal plate stating the

technical properties of the portable FEM.

7.4.2.3. The temperatures stipulated below (thermal cycle limits) refer to the air-conditioned room in which the test is conducted.

7.4.2.4. The speed at which the temperature changes (increases and decreases) shall be less than **2°C/**min.

7.4.2.5. The limit temperatures (minimum **t1'** and maximum **t2'**) which must be achieved in each thermal cycle and at which the portable FEM must remain for 60 minutes, shall be identical to **t1** and **t2** respectively:
t1' = **t1**, **t2**' = **t2**.

7.4.3. Thermal cycle conditions

7.4.3.1. Supply voltage:
Nominal voltage or a value included in the nominal voltage range.

7.4.3.2. No condensation shall form during thermal cycles. Portable FEMs must be in automatic operation throughout the thermal cycle, such that they generate the equivalent of one record every **4** minutes. There must be no interruption to normal operation during testing. The FEM must operate normally following testing.

7.5. Impermeability

7.5.1. Compatibility with specification IEC 70-1, protection level IPX1, shall be confirmed in the following states:
a) the portable FEM shall be tested in the non-operating stateand in record generation state;
b) under the operating conditions stipulated by the manufacturer. The portable FEM must operate normally following testing.

7.5.2. The impermeability compatibility referred to in the preceding paragraph shall not be mandatory for permanently installed portable FEMs (e.g. ADIMEs in taxi meters).

7.6. Disturbances

Compatibility specification **IEC 801-4**concerning disturbances on supply cables under **0.5 KV** and capacity coupling shall be confirmed.

7.7. Battery properties

7.7.1. New charged battery supplied by manufacturer

7.7.1.1. Test conditions:
- environmental temperature;
- generation of one **15**-line record with **16** characters per line per minute.

7.7.1.2. The test shall be deemed to have been completed successfully if at least **480** records are generated correctly.

7.7.2. Battery flat (with warning)

7.7.2.1. The test shall be conducted by discharging the battery using the method stipulated by the manufacturer until a warning is given that the battery is almost flat.

7.7.2.2. An instruction shall then be given to print a record with the lines and characters stipulated in the preceding paragraph every **4**minutes for at least **8**hours (**120**records).

7.7.3. Normal operation of the portable FEM shall be confirmed in the voltage range (**90%...120%**of the nominal voltage) or, more generally, in the range stated by the manufacturer, for both batteries, verifying that the other operating properties are maintained and applying specification **IEC 74-2** (paragraph 1.2.8.4) in this case for the purpose of ensuring the fiscal data are not corrupted.

7.8. Electrostatic discharges

If the portable FEM is not earthed, **indirect** electrostatic discharges only shall be effected at the reference level.

Article 8. Protection from high-frequency electromagnetic radiation

All FEMs shall be made in accordance with directive 89/336/EEC (EMC) and with the applicable European Norms (EN).

Article 9. The FEMs with "open table" restaurant software (special requirements and operating specifications)

In addition to other technical and operating specifications which apply to all FEMs in the present technical specifications, the following paragraphs supplement or specify the requirements for FEMs equipped with restaurant software and used solely in catering establishments.

9.1. General

9.1.1. The FEMs may be equipped with special software for managing open accounts in order to monitor "open tables" in catering establishments.

9.1.2. This is achieved during the processing of an order by generating TEMPORARY RECEIPTS which are handed to customers every time they are served.

9.1.3. The open account is closed by generating a FINAL FISCAL RECEIPT.

9.1.4. FEMs which operate with restaurant programs cannot generate simple fiscal receipts. The transaction must include opening a table account by generating at least one record entitled "Temporary receipt - fiscal receipt to follow" and then closing the account/table by generating the "final fiscal receipt".

9.1.5. The above procedure may be carried out in one operation which comprises the successive generation of 2 records ("Temporary receipt - fiscal receipt to follow" and "fiscal receipt") where the products sold are not consumed on the premises of the catering establishment.

9.1.6. The FEMs used in catering establishments and equipped with restaurant programs allow instructions to be given to **return/cancel** items sold, for example by pressing the special "returns" key on the FEM.

9.1.7. Restaurant programs do not allow returns of a higher value than the value of the items already served.

9.1.8. It is prohibited under all circumstances to sell or transfer FEMs equipped with restaurant software to non- catering establishments.

9.2. Generating temporary receipts on FEMs running restaurant software

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 - FISCAL RECEIPT TO FOLLOW":

1. Surname, forename and father's name or trading name of businessman or business.
2. Address.
3. Profession/activity.
4. VAT number.
5. Tax office which assesses the owner/user of the FEM.
6. Identification number of the FEM, where there are more than one FEMs in the outlet.
7. Daily serial number of the legal fiscal receipt.
8. Time and date the receipt was generated.
9. Details of the transaction, as provided for in the current provisions of the Code of Tax Books and Records.
10. At least one line for each item, containing the name of the item and, where necessary, the value and quantity of the item.
11. The corresponding VAT rate in figures (e.g. 6.5% 13%, 23%, 36% or 0%), to the right of the value of the item.

12. The table number.
13. The serial number of the order/item served to the table in question.
14. The registration number of the FEM.

9.2.2. These receipts must NEVER state the total values of either the current item ordered or the previous item ordered (carried forward), which is why FEMs equipped with restaurant programs do not support a "**SUB-TOTAL**" function.
9.2.3. If an item is returned, the words "**RETURN/CANCELLATION**" shall be written first, followed by the name, quantity, value and VAT rate of the item in question.

9.3. Generating final fiscal receipts on FEMs running restaurant software

9.3.1. The items consumed and their total value shall be detailed on the final fiscal receipt.

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**":

1. Surname, forename and father's name or trading name of businessman or business.
2. Address.
3. Profession/activity.
4. VAT number.
5. Tax office which assesses the owner/user of the FEM.
6. Identification number of the FEM, where there are more than one r FEMs in the outlet.
7. Daily serial number of the legal fiscal receipt.
8. Time and date the receipt was generated.
9. Details of the transaction, as provided for in the current provisions of the Code of Tax Books and Records.
10. At least one line for each item, containing the name of the item and, where necessary, the value and quantity of the item.
11. The corresponding VAT rate in figures (e.g. 6.5% 13%, 23%, 36% or 0%), to the right of the value of the item.
12. The total amount of the transaction.
13. The table number.
14. The total number of orders for the table in question.
15. The registration number of the FEM.

9.3.3. Discounts, returns and mark ups must be entered on the final fiscal receipt. More importantly, the total amount of returns shall be stated separately for information purposes.

9.4. Registering returns in FEMs in restaurants

9.4.1. The FEMs which operate with restaurant software must report daily running and final totals for returned/cancelled orders on the "Z" daily sales report. Daily total gross revenue from served items returned/cancelled must therefore be stored in the fiscal memory using the procedure to generate the "Z" daily sales report.

9.4.2. Running and final totals for returned/cancelled orders must be shown on the periodic detailed and summary fiscal memory reports.

9.5 Generating an "open table" report in FEMs running restaurant software

9.5.1. All FEMs equipped and operating with restaurant software must have the facility to generate a special report ("open table" report) on demand.

9.5.2. This report is for information purposes only and, as such, the words "THIS IS NOT A FISCAL RECEIPT" appear on it. This record must state the following:

1. Surname, forename and father's name or trading name of businessman or business.
2. Address.
3. Profession/activity.
4. VAT number.
5. Tax office which assesses the owner/user of the FEM.
6. The words "open table report".
7. Identification number of the FEM, where there are more than one FEMs in the same outlet.
8. Time and date the receipt was generated.
9. For each "open table":
   - table number (code);
   - total number of temporary receipts/items served to the table;
   - total value of items served to the table;
   - total value of any returns/cancellations from the table;
   - total amount payable for the table.
10. Totals (for all "open tables"):
    - total number of "open tables";
    - total number of temporary receipts/items served;
    - total value of items served;
    - total value of any returns/cancellations;
    - total amount payable.

9.6. Ticket management in FEMs with restaurant software

9.6.1. Ticket management facilities in FEMs with restaurant software shall generally function as described in paragraph 2.27 above. Furthermore, in FEMs which operate with restaurant software, the number and total value of the tickets shall be entered on any record of service/order for the "open table" (temporary receipt).

9.6.2. At the end, the total value of the tickets shall be calculated individually for all items consumed and shown on the "table closing" record (final fiscal receipt), together with the total number of tickets for the table in question

Article 10. Cash registers and cash registers with enhanced facilities. Requirements and technical/operating specifications

10.1 In general

In addition to other technical and operating specifications which apply to all FEMs in the present technical specifications, the following paragraphs supplement or specify the requirements for FEMs classified as cash registers and cash registers with enhanced facilities. It is noted that through the present technical specifications, all new cash registers are cash registers with electronic journal and enhanced facilities.

10.2. Screens

10.2.1. Cash registers (or cash registers with enhanced facilities) shall have two screens, one facing the customer and one facing the operator. Cash registers shall guarantee that the display on both screens is identical, at least as regards the value of the transaction.

10.2.2. Screens shall be designed to the latest ergonomic requirements and shall comply with specifications governing protection from radiation in force at the time.

10.2.3. The surface of the screens shall be non-reflective and non-dazzle. The colour of the characters shall be such that the numbers and symbols can be read comfortably. The characters shall measure at least 7mm high x 3.3mm wide.

10.2.4. Screens shall be large enough to display sums with an integer part at least 6 digits long, divided into sets of three digits, starting with the lowest-valued digit, and a decimal part at least 2 decimal digits long, divided from the integer part by a full stop. The screens shall have the facility to display the number 99,999.99 at least for the individual value of each item and the number 999.999.99 at least for the total, when generating a receipt.

10.3. Keypad

10.3.1. The keypad as a whole shall form an integral subsystem of the cash register (or cash register with enhanced facilities).

10.3.2. The keypad of cash registers (or cash registers with enhanced facilities) shall be designed so that the shape and dimensions of the keys and the gaps between them comply with the latest ergonomic specifications and international recommendations, in order to ensure that the operator of an

FEM (or FEM with enhanced facilities) can operatethe register comfortably and efficiently. Specifically:

- stray beats must be drowned when the keys are pressed;
- keys must be differently coloured and dimensioned depending on their function;
- keys must be labelled in Greek.

10.3.3. Each key shall operate independently. Any other key function or combined key function shall be described in full in the instruction manual, shall not change the operating rules of the cash register and shall not circumvent the tax data security system.

10.3.4. Change item key

Cash registers (or cash registers with enhanced facilities) shall have a "change" key which is used in specific instances in order to change items.

10.3.5. Withdrawal against and deposit against key

Cash registers (or cash registers with enhanced facilities) shall have a special key for "withdrawals against" of monies from the cash register by the operator and for "deposits against" of monies by the operator (collection in the cash register of monies other than from sales of goods or the provision of services).

10.4. Additional operating functions

In addition to the properties and facilities described above, cash registers (or cash registers with enhanced facilities) may also be used as a calculator via special keys used for additional operating requirements (multiplication in order to determine the total amount for several items in the department, change function etc.). Every function activated by a key or combination of keys shall be described fully in the instruction manual and checked during type inspection by the Committee.

Article 11. Cash registers (FTM): special requirements and technical/operating specifications

11.1 In general

In addition to other technical and operating specifications which apply to all FEMs and the provisions of article 10 above, the following paragraphs supplement or specify the requirements for FEMs classified as cash registers.

11.2. Program memory

11.2.1. In order to ensure it operates without malfunction, all the software required (fiscal microcode and applications software) shall be stored in the program memory of the cash register.

11.2.2. Where the applications software is not stored in the program memory, the cash register shall qualify as a cash register with enhanced facilities and shall comply with the requirements of article 12 below.

11.3 Tamper-proof department of the cash register (FTM or ECR)

The following parts and their functions shall be secured in the cash register so that they are inaccessible to the operator:

- the processor which executes the fiscal microcode,
- the working memory,
- the clock,
- the program memory,
- the fiscal memory,
- the control unit of the fiscal receipt printer,
- the keypad, screen and input/output and data transfer device connection control units.
- the internal temporary memory (such as flash memory card, EEPROM) for the daily secure electronic storage of the copies of the receipts and records –saved in the form of an Electronic journal.

Article 12. Cash registers with enhanced facilities: special requirements and technical/operating specifications

12.1 In general

In addition to other technical and operating specifications which apply to all electronic mechanisms in the present technical specifications, the following paragraphs supplement or specify the requirements for FEMs classified as cash registers with enhanced facilities (FTM/AD).

12.2. Financial processing unit of cash registers with enhanced facilities

12.2.1. Cash registers with enhanced facilities shall include a single separate unit comprising:

- the processor which executes the fiscal microcode,
- the working memory,
- the clock,
- the programme memory,
- the fiscal memory,
- the fiscal receipt printer and
- the keypad, screen and input/output and data transfer device connection control units.
- the internal temporary memory (such as flash memory card, EEPROM) for the daily secure electronic storage of the copies of the receipts and records –saved in the form of an Electronic Log.

This unit shall support all the functions which meet the specific requirements of the Ministry of the Economy and Finance and shall be known as a **Financial Processing Unit (DIME)**.

12.2.2. The **financial processing unit**(**DIME**) shall be secured against tampering under the conditions described in paragraph **2.17.3** above for sealing the casing of FEMs, all its functions shall be documented and the software which supports them shall be made available to the Ministry of Finance.

12.3. Program memory of cash registers with enhanced facilities

The **fiscal microcode** is stored in the programme memory and manages and controls all the tax data and all the functions of the control parts and units secured against tampering and ensures that data are stored in the fiscal memory securely against tampering.

12.4. Management unit (DM) of cash registers with enhanced facilities

12.4.1. Cash registers with enhanced facilities may include other processing units, in addition to the financial processing unit referred to above. These processing units and their accessories comprise the **Management Unit (DM)**.

12.4.2. The applications software in cash registers with enhanced facilities shall either be read from a magnetic medium or shall be transferred electronically from the **management unit (DM)**. In cash registers with enhanced facilities connected to a network, the management data shall be taken from external units or network lines or shall be transferred from the management unit to other cash registers or other processing units.

12.5 Functions

12.5.1. All financial functions shall be executed or controlled by the financial processing unit. Information shall be transferred between the management unit and the financial processing unit using serial or parallel lines. This information shall not be affected by instructions coded from the register. The structure of the memories transferred by the management unit to the financial processing unit shall be designed so as to preclude direct interaction between the applications software and the fiscal microcode.

12.5.2. No function of the financial processing unit that manages tax data, generates fiscal receipts or writes the necessary data to the fiscal memory shall be altered by the applications software.

12.5.3. The functioning of the financial processing unit and how it communicates with other sub-units shall be examined by the Committee.

12.5.4. The financial processing unit shall qualify as part of the specific system of the cash register with enhanced facilities, rather than as an independent unit.

12.6 Screens and keypads

Screens and keypads may be separate from the financial processing unit but shall be controlled either by the financial processing unit or by the management unit.

12.7 Printing units

12.7.1. The fiscal receipt printer must be controlled by the financial processing unit.

12.7.2. In addition to the fiscal receipt printer, one or more additional printers controlled either by the management unit or by the financial processing unit may be connected to a cash register with enhanced facilities.

12.7.3. Any such additional printers visible to customers must be clearly labelled "**NON-APPROVED PRINTER, FOR SHOP USE ONLY**".

12.7.4. These additional printers must always print on standard paper on which the words "**THIS IS NOT A FISCAL RECEIPT**" are printed vertically and, if theyare controlled by the financial processing unit alone, at least every **6** lines.

12.7.5. Peripherals such as scanners, credit card readers etc. may be connected to cash registers with enhanced facilities, provided that their operation does not affect the security of the financial data.

12.8 Fiscal memory read-out port

The serial or USB or Ethernet port that must be included in cash registers with enhanced facilities for reading the data in the fiscal memory shall be controlled solely by the **financial processing unit**.
Each cash register with enhanced facilities must contain one (1) port allowing the autonomous electronic transmission of the data of the tax details issued to a database of the General Secretariat for Information Systems of the Ministry of Finance. The Fiscal memory Read-out port may servealso as the port for transmitting the data to GSIS; when wireless connection is required, a GPRS interface may be used.

Article 13. Portable cash registers: special requirements and technical/operating specifications

13.1. Portable cash registers shall at least meet all the aforementioned technical requirements and operating specifications which apply to FEMs in general and basic models **of cash registers** or **cash registers with enhanced facilities**.

13.2. The power supply parameters of portable cash registers shall comply with article 7 above governing the power supply requirements for **portable** FEMs.

13.3. **Portable cash registers** must objectively meet certain criteria. They must:

- be easy to carry by one person (determined mainly by weight),

- be of suitable (small) dimensions,
- be resistant to impact, shaking and vibration,
- be suitable for outside use,
- operate on a low voltage power supply.

Article 14. Automatic financial processing unit "AFPU" or Autonomous Fiscal Device "AFD" or Fiscal Printer or "ADIME" : specialrequirements and technical/operating specifications

14.1 In general

14.1.1. In addition to other technical and operating specifications which apply to all FEMs in the present technical specifications, the following paragraphs supplement or specify the requirements for FEMs classified as financial processing units (ADIME).

14.1.2. Depending on the specialised application of the automatic financial processing unit, the system connected to it and special provisions of the Code of Tax Books and Records, the Committee may grant a eligibility license for automatic financial processing units (FEMs with modified and specialised operating facilities).

14.1.3. The automatic financial processing unit shall be positioned either on the body of or close to the connected system, at a specific distance which allows the transacting party and the person in receipt of the transaction receipt generated to take immediate receipt of it.

14.1.4. It is necessary to use an electronic means for keeping the copies of the issued receipts, as described in article 5 of chapter 2 herein.

14.2. Power supply

14.2.1. Automatic financial processing units shall have an independent power socket for alternating current (230V ± 10%, frequency 50Hz ± 5%) or direct current (3 to 48V DC).

14.2.2. The electrical arrangements in automatic financial processing units shall comply with the requirements of Department 6 above (or, in the case of portable automatic financial processing units, with article 7 governing the power supply requirements for **portable** FEMs).

14.2.3. Any external power supply devices (rectifier, transformer etc.) shall qualify as an integral part of the automatic financial processing unit and approval thereof.

14.2.4. If the unit operates with a connected system, the power supply to the automatic financial processing unit may be taken from the connected system.

14.3. Data communications

14.3.1. Special data communications port

14.3.1.1. Each ADIME must include one (1) Fiscal memory Read-out Port (TAFM), being either a serial, USB, or Ethernet port, through which it is possible to read the data and details stored in the fiscal memory by the use of acomputer.

Save from this read-out port, it shall also include an integrated special data communications port for communicating with and transferring data from and to the connected system.

Each ADIME must contain one (1) port allowing the autonomous electronic transmission of the data of the tax details issued to a database of the General Secretariat for Information Systems of the Ministry of Finance.

The Fiscal memory Read-out port may serve also as the port for transmitting thedata to GSIS; when wireless connection is required, a GPRS interface may be used.

14.3.1.2. The special data transfer port connecting the ADIME to the PC must be a unique, dedicated port stipulated by the manufacturer/importer of the ADIME as the special data communications port and must be marked as such on or next to the port.

14.3.1.3 The connection between the automatic financial processing unit and the connected PC system via the special data communications port may be wired or wireless:

- **Wired** (via conducting metal contacts):
  a) either direct with no intervening cables (plug to plug),
  b) or cabled.
- **Wireless**

14.3.1.4. If the connection is a wired cable connection:

14.3.1.4.1. Only one continuous, uninterrupted multiple facility (multistrand or other) cable not connected by cable or otherwise to other intervening devices shall be connected to the special data communications port.

14.3.1.4.2. The type of connection cable and the length of operational communication without malfunction between the PC and the automatic financial processing unit shall be expressly stipulated by the manufacturer.

14.3.1.4.3. The cable must be insulated against interference from electromagnetic noise and must have electromagnetic protection.

14.3.1.4.4. Cable connections alone must be used between automatic financial processing units and connection systems where a high degree of security is required. In addition:

- the cable must be positioned so that it can be fully and visibly examined from end to end;
- the connection cable terminals shall be inside the sealed automatic financial processing unit and inside the connected system;

- it shall only be possible to disconnect the cable from the automatic financial processing unit if it is unsealed by an authorised engineer.

Special data communications ports such as these qualify as **secure special data communicationsport** and the automatic financial processing unit qualifies as an **automatic financial processing unit with secure special data communications port**.

14.3.1.4.5. The connection cable shall form an integral part of the automatic financial processing unit and approval thereof.

14.3.1.5. A frequency license must be obtained from the relevant government department for wireless connections, where the relevant provisions so require.

14.3.1.6. Details of the connection, connection conditions and connection method shall be filed with the Committee, together with the communications protocol.

14.4. Disconnection

14.4.1. Disconnection of the automatic financial processing unit shall mean inability on the part of the unit to interact or communicate with the connected system for any reason.

14.4.2. Apart from physical disconnection (in the case of a wired connection) of the contacts (plugs) or of the connection cable or interruption to wireless communication (in the case of a wireless connection), disconnection shall also mean error/malfunction in the automatic financial processing unit in communications with the connected system, such as:

- data send or receive error/malfunction;
- automatic financial processing unit working memory error/malfunction;
- error/malfunction in writing data to the fiscal memory of the automatic financial processing unit;
- operating (printing) error/malfunction in the fiscal receipt printer of the automatic financial processing unit.

14.4.3. If a disconnection is identified, all transaction and fiscal receipt generation functions of the automatic financial processing unit shall block.

14.4.4. The automatic financial processing unit shall deal with any disconnection in the power supply to the connected system as a disconnection/interrupted communication.

14.4.5. Any interruption to the power supply to an automatic financial processing unit while it is in a state of sending/receiving data to/from the connected system, interactive communication with the operator or printing fiscal receipts shall be detected by it and the words "POWER FAILURE" shall be recorded as soon as it is restored (as soon as the power supply is restored). It makes sense in such cases for the connected system to perceive the incident as a disconnection and to generate an appropriate signal.

14.4.6. The automatic financial processing unit shall take no longer than 30 seconds to detect the disconnection.

14.4.7. If the automatic financial processing unit is disconnected from the connected system while the system is in normal working order or starting up:

- the incident shall be allocated a disconnection serial number in the working memory;
- the automatic financial processing unit shall automatically generate an appropriate signal by printing the following message: "THIS IS NOT A FISCAL RECEIPT - Special data communications port disconnection # xxx Date: dd/mm/yy - Time: WT hh:mm or ST hh:mm" (for winter and summer time respectively). This print-out shall be accompanied by an audible alarm and, if there has been no intervening power failure, connection restoration shall be attempted at least 3 times, after which the automatic financial processing unit may automatically shut down;
- the disconnection serial number # xxx shall be entered in the fiscal memory (under a separate totaliser used to count special data communications port disconnections) when the "Z" daily sales report is generated. The number of disconnections shall be a continuous running total and shall appear: a) on every "Z" daily sales report and b) on every fiscal memory report.

14.5. Operating properties

14.5.1. The automatic financial processing units shall have the minimum facility required for (external) operations so that required data records can be generated when it is operating independently and is disconnected from the connected system. These required records are:

a) the "Z" daily sales report and
b) the fiscal memory 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 may be carried out using special keystrokes or a key or a combination of the two. Any detached control unit used to generate the above data shall qualify as an integral part of the automatic financial processing unit and approval thereof.

14.5.3. The control unit or its connection point (if it is detached) shall be protected from vandalism or unauthorised use.

14.5.4. The automatic financial processing units 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.

14.6. Automatic financial processing unit data security

14.6.1. The software of automatic financial processing units (fiscal microcode) shall not allow fiscal receipts to be generated from the keypad/control unitor data to be input in order to generate fiscal receipts from a port or using amethod other than the special data communications port.

14.6.2. Automatic financial processing units shall not accept data for formatting and generating fiscal receipts from a port other than the special data communications port. If there is a normal or reduced keypad, it shall be used solely for programming and setting the parameters of the automatic financial processing unit.

14.7. Approval and eligibility license

14.7.1. If it is not technically feasible for the automatic financial processing unit to be accompanied by the connected system for the purpose of laboratory controls at the National Technical University of Athens, hardware and software to simulate communication and operation in connection with a PC must be supplied.

14.7.2. The Committee may insist on checking the conduct and operation of the sample in connection with the system for the purpose of final approval.

Article 15.”Taximeter automatic financial processing units” or “Taximeter Fiscal Printers” of “Taximeter AFDs” or “Taximeter ADIMEs”.

15.1 In general

15.1.1. The taximeter automatic financial processing units are integrated special taximeter FEMs. These FEMs combine and integrate into one device both the functions of a taxi meter (screen, clock etc.) and the functions of a subsystem (fiscal memory, printer for issuing fiscal receipts etc.).

15.1.2. The TAXIMETER ADIMEs fall into the category of Autonomous Financial Processing Units of FEMs and have the same operations as in the other ADIMEs, as such are defined in article 2, par. 2.6, CHAPTER 2.

15.1.3. In addition (especially for the functions of the taximeter subsystems), they meet all the specifications and operating and technical support requirements laid down in the relevant provisions and specifications of the Ministries of Transport & Communications and Development and apply any corresponding European and Greek standards in force (e.g. ELOT/CENELEC EN 50148).

15.2 Printing/record generation system

Taxi meter automatic financial processing units need not keep a copy of records issued, i.e. no second roll is required in the fiscal receipt printer, nor need they store electronic copies of records generated, as described in article 5, chapter 2 above.

15.3. Operator management

15.3.1. Taxi meter automatic financial processing units shall have the facility to manage at least five (5) different operators, whose details shall be recorded in the fiscal memory. The "Z" daily transactions report shall be generated for each operator at the end of each shift by the operator himself. Each operator shall be identified by a specific serial number/code (e.g. if a taxi meter automatic financial processing unit has 3 operators, the first shall have serial number/code 1, the second 2 and the third 3).

15.3.2. Taxi meter automatic financial processing units shall only function once the current user/operator has signed in at the beginning of his shift (e.g. by entering the corresponding serial number/code).

15.3.3. If there are fewer than 3 operators, the additional facilities for managing other operators shall not be used and the corresponding details shall be left blank. It is prohibited to use a code for a non-existent operator; this shall be verified by the operation authority reading the fiscal memory of theTaxi meter ADIME for each operator slot, and specifically with regard toempty operator slots.

15.3.4. The fiscal memory in taxi meter automatic financial processing units need not be replaced if they are transferred to a new holder.

15.3.5. The simultaneous parallel use of available memory slots by the same operator is not allowed.

15.4 Capacity of fiscal memory

The capacity of the fiscal memory of taxi meter automatic financialprocessing units shall be 360 working days a year. The capacity of the fiscal memory shall be such that it can store the aforementioned data for each shift for at least 5 (five) years or 5 X 1800=9000 entries. This capacity shall be increased if the taxi meter automatic financial processing unit has the facility to manage more than 5shifts.

15.5 Generating records

15.5.1. Taxi meter automatic financial processing units must have the facility to reprint the last "Z" daily sales report generated for the shift as many times as requested, provided that no fiscal receipt has been generated in the meantime, as stipulated in paragraph 2.8.2.8 above.

15.5.2. Taxi meter automatic financial processing units must have the facility to automatically generate fiscal receipt records, "Z" daily transactions reports and periodic detailed and summary fiscal memory reports for each shift and as aggregates. In the case of taxi meter automatic financial processing units, all the above records shall be generated by suitable operation of the integrated control unit (i.e. no other external control units shall be required in order to generate them).

15.6 Other requirements of taxi meter automatic financial processing units

15.6.1. Taxi meter automatic financial processing units shall not have any facility for discounts, mark ups or changes to the details on fiscal receipts generated.

15.6.2. Taxi meter automatic financial processing units need not have an item/category management function.

15.6.3 The accompanying service log for each operator shall be kept in the vehicle or in his registered seat on the owner's responsibility and shall be presented during tax audits within the deadline provided (by the tax audit). The full details of both the owner of the taxi meter automatic financial processing unit/taxi and of the operators shall be entered in it.

15.6.4. If the fiscal memory is replaced, the fiscal memory removed shall remain in the possession of one of the owners of the taxi meter automatic financial processing unit – preferably to the owner continuing working.

15.7. Storing data in the fiscal memory of taxi meter automaticfinancial processing units

The fiscal memory of taxi meter automatic financial processing units shall store all the information required by the tax office, viz.:

15.7.1. Invariable data

1. Registration number of the taxi meter automatic financial processing unit. This remains unchanged for the life of the taxi meter automatic financial processing unit and only changes if the fiscal memory is replaced with a new memory (because it is transferred, malfunctioning or full).

Vehicle details

2. Vehicle registration number.
3. Vehicle registration office.

Details of five (5) operators

4. The full names of the operators and the corresponding serial numbers/codes (e.g. 1, 2, 3 etc.).
5. The operators' VAT reg. numbers.
6. The tax offices which assess the operators.

Operators' details are text entries and any change to them shall be numbered, recorded in the fiscal memory and shown on the "Z" daily sales report for each shift.

Other financial details

7. VAT rates.

15.7.2. Data generated by daily transactions (during shifts)

At the end of the day's transactions during the shift, when the "Z" daily transactions report is generated for the shift in question, an entry shall be stored in the fiscal memory, with the date, time and following details:

1. Number of "Z" daily transactions reports for the operator/shift in question.
2. Four (4) amounts in value added tax, broken down by VAT rates (4%, 8%, 18%, 36%) for the shift in question.
3. Two (2) amounts in gross detaxed revenue (net of VAT), divided into revenue subject to VAT and zero-rated revenue, for the shift operator in question.
4. Number of day's fiscal receipts for the shift operator in question.
5. Four (4) amounts in value added tax, broken down by VAT rates, from when the taxi meter automatic financial processing unit was commissioned for the shift operator in question.
6. Two (2) amounts in gross detaxed revenue (net of VAT), divided into revenue subject to VAT and zero-rated revenue, from when the taxi meter automatic financial processing was commissioned (fiscal memory activated) for the shift operator in question.
7. Number of receipts generated since the taxi meter automatic financial processing unit was commissioned.
8. Number of working memory errors (CMOS errors) since the taxi meter automatic financial processing unit was commissioned.
9. Number of VAT rate changes since the taxi meter automatic financial processing unit was commissioned.

10. Number of name changes since the taxi meter automatic financial processing unit was commissioned for the shift operator in question.
11. Number of spontaneous printer disconnections since the taxi meter automatic financial processing unit was commissioned.
12. Number of interventions by authorised engineer since the taxi meter automatic financial processing unit was commissioned.
13. The control character (byte) confirming proper storage in the fiscal memory.

15.8. Fiscal receipt generation details

15.8.1. Transaction receipts generated by taxi meter automatic financial processing units shall include the following clearly legible information between the phrases "START OF FISCAL RECEIPT" and "END OF FISCAL RECEIPT":

Taxi operator's details:

1. Operator's full name/trading name.
2. Operator's VAT registration number.
3. Tax office which assesses operator.
4. Vehicle registration number.
5. Vehicle registration office.

Transaction details:

1. Operator's serial number/code (e.g. 1, 2, 3 etc.).
2. Serial number of fiscal receipt for operator's specific shift.

Details and cost of journey:

1. Time and date journey commenced/receipt issued (WT hh:mm or ST hh:mm, for winter and summer time respectively).
2. Starting fee (flag).
3. Carriage fee for each tariff:

Tariff	*Waiting*	*Distance*
1	time - cost	distance - cost
2	time - cost	distance - cost

4. Total cost of journey.
5. Extras.
6. Final fee to customer, as shown on the screen of the taxi meter subsystem.
7. Taxi meter K constant.
8. Registration number of taxi meter automatic financial processing unit.

15.8.2. Even if only one fiscal receipt has been generated by a specific operator, a "Z" daily sales report must be generated for that operator before changing to another operator and before changing other financial details for the operator of the shift in question (such as VAT rate changes, unit price changes etc.).

15.8.3. When issuing a fiscal receipt, the a.txt, b.txt, e.txt files are generated, as per article 5, Chapter 2.

15.9. Details on "Z" daily transactions report generated for shift operator

This receipt shall include the following clearly legible information between the phrases "START OF FISCAL RECEIPT" and "END OF FISCAL RECEIPT":

Taxi operator's details

1. Operator's full name/trading name.
2. Operator's tax reference number.
3. Tax office which assesses operator
4. Vehicle registration number.
5. Vehicle registration office.
6. The words "Operator's "Z" daily sales report".
7. The serial number of the "Z" daily sales report.
8. The operator's serial number/code (e.g. 1, 2, 3 etc.).
9. The time and date (WT hh:mm or ST hh:mm, for winter and summer time respectively) the record was generated.
10. The day's running totals for the shift and the day's final totals for the shift, for all the day's transactions and the shift operator in question:
    - number of fiscal receipts issued by the operator in question;
    - four (4) amounts in VAT, corresponding to VAT rates A, B, C and D (6.5%, 13%, 23% and 36%) on the revenue collected during the shift;
    - total gross detaxed revenue (net of VAT) collected during the shift, corresponding to the VAT rates A+B+C+D (6.5%, 13%, 23% and 36%);
    - the amount in zero-rated revenue (VAT rate E);
    - total amount corresponding to any extras charged, such as total revenue during the shift from tips, journeys to/from train stations, call-out charges, extras for luggage etc.
11. Any fiscal memory reports since the previous "Z" daily transactions report was generated for the operator in question, stating:
    - name changes (in detail from ... to ...);
    - VAT rate changes (in detail from ... to ...);
    - number of printer disconnections;
    - number of working memory errors (CMOS errors);
    - number of "interventions" by authorised engineer.
12. In total from when the taxi meter automatic financial processing unit was commissioned, for the selected operator only, the taxi meter automatic financial processing unit fiscal memory reports, showing:
    - running VAT totals, broken down by VAT rates;
    - total gross detaxed revenue (net of VAT) from when the FEM was commissioned, divided into revenue subject to VAT and zero-rated revenue;
    - number of fiscal receipts issued;
    - total number of name changes;
    - total number of VAT rate changes;
    - total number of spontaneous printer disconnections;
    - total number of working memory errors (CMOS errors);
    - total number of "interventions" by authorised engineer.
13. The registration number of the taxi meter automatic financial processing unit.

When issuing a "Z" daily transactions report generated for shift operator, the c.txt, d.txt, s.txt files are also generated, containing the data for the specific

shift, as per article 5, Chapter 2. In the name of those files, the "Z" number is the "Z" number for the specific operator.

15.10. Detailed periodic taxi meter automatic financial processing unit fiscal memory report

15.10.1. It must be possible to read and print the content of the fiscal memory at all times by selecting any calendar period (from -to) or by selecting two different "Z" daily transactions report numbers.

15.10.2. This record is for information purposes only and, as such, must state "Illegal receipt - prosecutable offence". The following must be shown on the detailed fiscal memory report:

1. Vehicle registration number.
2. Vehicle registration office.
3. The words "Detailed periodic fiscal memory report".
4. The time and date the record was generated.
5. For each "Z" daily transaction report:
   - the serial number of the "Z" daily transactions report and the date it was generated;
   - the operator's serial number/code (e.g. 1, 2, 3 etc.);
   - the amounts in VAT for the "Z" daily transactions report in question, broken down by VAT rates;
   - total gross detaxed revenue (net of VAT) for the "Z" daily transactions report in question, divided into revenue subject to VAT and zero-rated revenue;
   - number of fiscal receipts issued for the "Z" daily transactions reportin question;
   - number of VAT rate changes for the "Z" daily transactions report in question;
   - number of working memory errors (CMOS errors) for the "Z" daily transactions report in question;
   - number of name changes for the "Z" daily sales report in question;
   - number of spontaneous printer disconnections for the ""Z" daily transactions report in question;
   - number of "interventions" by authorised engineer for the "Z" daily transactions report in question.
6. In total for the specific period selected, the taxi meter automatic financial processing unit fiscal memory reports with:
   - running totals of the amounts in VAT, broken down by VAT rates;
   - gross detaxed revenue (net of VAT), divided into revenue subject to VAT and zero-rated revenue;
   - number of fiscal receipts issued;
   - total number of name changes;
   - total number of VAT rate changes;
   - total number of spontaneous printer disconnections;
   - total number of working memory errors (CMOS errors);
   - total number of "interventions" by authorised engineer.
7. In total from when the FEM was commissioned, the taxi meter automatic financial processing unit fiscal memory reports with:

- running totals of the amounts in VAT, broken down by VAT rates;
- total gross detaxed revenue (net of VAT), broken down into revenue subject to VAT and zero-rated revenue;
- number of fiscal receipts issued;
- total number of name changes;
- total number of VAT rate changes;
- total number of spontaneous printer disconnections;
- total number of working memory errors (CMOS errors);
- total number of "interventions" by authorised engineer.

8. The registration number of the taxi meter automatic financial processing unit.

15.11. Detailed periodic taxi meter automatic financial processing unit fiscal memory report for specific operator

15.11.1. It must be possible to read and print the content of the fiscal memory at all times by selecting any calendar period (from - to) or two different "Z" daily transactions report numbers and the code for a specific operator.

15.11.2. This record is for information purposes and, as such, must state "Illegal receipt - prosecutable offence". The following must be shown on the detailed fiscal memory report:

1. Vehicle registration number.
2. Vehicle registration office.
3. The words "Operator's detailed periodic fiscal memory report".
4. The time and date the record was generated.
5. For each "Z" daily transactions report for the selected operator:
   - the serial number of the "Z" daily transactions report and the date it was generated;
   - the operator's serial number/code (e.g. 1, 2, 3 etc.);
   - the amounts in VAT for the "Z" daily transactions report in question, broken down by VAT rates;
   - total gross detaxed revenue (net of VAT) for the "Z" daily transactions report in question, divided into revenue subject to VAT and zero-rated revenue;
   - number of fiscal receipts issued for the "Z" daily transactions report in question;
   - number of VAT rate changes for the "Z" daily transactions report in question;
   - number of working memory errors (CMOS errors) for the "Z" daily sales report in question;
   - number of name changes for the "Z" daily sales report in question;
   - number of spontaneous printer disconnections for the "Z" daily transactions report in question;
   - number of "interventions" by authorised engineer for the "Z" daily transactions report in question.
6. In total for the specific period selected and for the selected operator only, the taxi meter automatic financial processing unit fiscal memory reports with:

- running totals of the amounts in VAT, broken down by VAT rates;
- total gross detaxed revenue (net of VAT) from when the FEM was commissioned, divided into revenue subject to VAT and zero-rated revenue;
- number of fiscal receipts issued;
- total number of name changes;
- total number of VAT rate changes;
- total number of spontaneous printer disconnections;
- total number of working memory errors (CMOS errors);
- total number of "interventions" by authorised engineer.

7. The registration number of the taxi meter automatic financial processing unit.

15.12. Summary periodic fiscal memory report

15.12.1. It must be possible to read and print a summary record of the content of the fiscal memory at all times by selecting any calendar period (from- to) or by selecting two different "Z" daily transactions report numbers.

15.12.2. This record is for information purposes only and, as such, must state "Illegal receipt - prosecutable offence". The following must be shown on the summary fiscal memory report:

1. Vehicle registration number.
2. Vehicle registration office.
3. The words "Summary fiscal memory report".
4. The time and date the record was generated.
5. The words "Summary fiscal memory report".
6. The FEM fiscal memory reports for the period in question, broken down by operator with:
   - running totals of the amounts in VAT, broken down by VAT rates;
   - total gross detaxed revenue (net of VAT), divided into revenue subject to VAT and zero-rated revenue;
   - number of fiscal receipts issued;
   - total number of name changes;
   - total number of VAT rate changes;
   - total number of working memory errors (CMOS errors);
   - total number of spontaneous printer disconnections;
   - total number of "interventions" by authorised engineer.
7. In total from when the FEM was commissioned, irrespective of the operator, the taxi meter automatic financial processing unit fiscal memory reports for the period in question, with:
   - running totals of the amounts in VAT, broken down by VAT rates;
   - total gross detaxed revenue (net of VAT), divided into revenue subject to VAT and zero-rated revenue'
   - number of fiscal receipts issued;
   - total number of name changes;
   - total number of VAT rate changes;
   - total number of spontaneous printer disconnections;
   - total number of working memory errors (CMOS errors);

- total number of "interventions" by authorised engineer.

8. The registration number of the taxi meter automatic financial processing unit.

15.13. The special technical requirements, the specifications, the content of the records generated, the procedures for granting licenses of suitability and other details relating to taxi meter automatic financial processing units may be changed or adapted by decision of the ministries jointly responsible.

Article 16. Using FEMs for training purposes

16.1. The FEMs may be used for training purposes, in order to familiarize users with how they function.

16.2. Manufacturers/importers who have applied to the Committee for and obtained eligibility licenses for approved FEMs may obtain a permit for a specific customer to use a limited number of models of FEMs equipped with suitably modified fiscal microcodes and/or applications software for personal or staff training for a specific period of time.

16.3. The Committee shall mainly assess the total number of each model of FEM from the manufacturer/importer in question already being used for training purposes before granting a permit to use FEMsfor training purposes.

16.4. Training shall be given on the premises of the manufacturer/importer or their customer on which no transactions take place with the purchasing public. The original records shall remain in the trainee's possession for as long as training lasts and shall then be destroyed. Under no circumstances shall records generated be handed to customers by trainees using FEMs. The copies of the records generated shall remain in the possession of and shall be retained by the manufacturer/importer until the next time a permit is granted for the specific FEM to be used for training purposes and shall be available for inspection by the tax office in the interim.

16.5. Under no circumstances may FEMs for training purposes be sold or ownership thereof transferred. The manufacturer/importer of such FEMs shall retain ownership thereof throughout their lifetime. Itis only allowed to move them from the manufacturer's/importer's premises tothe customer's training premises and to return them within the time limit stipulated in the permit.

16.6. It is prohibited to replace the training software (fiscal microcode and/or fiscal memory) installed in FEMs for which a permit has been granted for training purposes in order to use them as normal FEMs for transactions with the public.

16.7. The fiscal microcode of FEMs used for training purposes must print the words "**THIS IS NOT A FISCAL RECEIPT -** FOR TRAINING PURPOSES ONLY". This message, "**THIS IS NOT A FISCAL NRECEIPT -** FOR TRAINING PURPOSES ONLY" shall be printed in capital letters and, where technically feasible, using bold, double-width or double-height characters, at the beginning and end of every record generated.

16.8. The factory serial number (registration number) of FEMs used for training purposes shall be unique and shall remain the same throughout the lifetime of the register. It is prohibited for two electronic

registers to have the same registration number, irrespective of whether or not they are for training purposes only.

16.9. The words "FOR TRAINING PURPOSES ONLY - MUST NOT BE USED FOR TRANSACTIONS WITH THE PUBLIC" shall appear in capital letters on the metal plate on the casing of FEMs used for training purposes, in addition to the information stipulated in paragraph 2.17.2 above.

16.10. An application file containing the following information shall be submitted to the Committee for the purpose of obtaining a permit to use FEMs for training purposes:

- application to use FEMs for training purposes with the following details:
  - manufacturer/importer (full details);
  - name of model/type of FEM for which an eligibility license has already been granted, together with approval number;
  - total number of FEMs of the same model for which permits have already been granted for training purposes;
- a table, in increasing order, of the factory serial numbers (registration numbers) of the models fitted with the fiscal microcode with the training software, as hard and soft copy;
- a floppy disk with the electronic file of the suitably modified fiscal microcode with the training software, in binary object format, together with the calculated CRC-32 value for the file;
- samples of all records generated.

16.11. An application containing the following details shall be filed with the Committee (Department of Cash Registers and Systems of the Directorate of Tax Books and Records) every time a FEM is moved and used by approved trainees off the permit holder's premises:

- full name/trading name, address and full details of the customer's company on whose premises training is to be given using the FEMs in question. If training is to be given in more than one outlet/branch, a list with the full details of these outlets/branches must be provided, together with the details of their managers;
- the dates on which training is to start and finish;
- a table, in ascending order, of the factory serial numbers (registration numbers) of the FEMs for which a training permit has been granted, as hard and soft copy. If it has been stated that training will take place in more than one outlet/branch, the outlet/branch in which each FEM is to be used must be entered alongside the corresponding registration number.

16.12. The application shall be signed by both the manufacturer/importer and the customer in question and their signatures shall be witnessed by the relevant authority.

16.13. Manufacturers/importers who already have FEMs for which training permits have been granted may destroy them on substantiated grounds (malfunction, obsolescence etc.) with the Committee's consent.

CHAPTER 3

"SPECIAL SECURE DOCUMENT SIGNING DEVICES" or "FISCAL SIGN MACHINES" or "EAFDSS". REQUIREMENTS AND OPERATING SPECIFICATIONS.

Article 1. In general

1.1. The paragraphs in the present chapter supplement or specify the requirements and technical specifications for FEMs laid down in chapter 2 for special secure document signing devices (EAFDSS), which qualify as a special category of FEMs.

1.2. Brief description of the procedure for issuing and signing sales documents using the Special secure document signing device (EAFDSS)

1.2.1. The person generating the documentation (e.g. invoice, dispatch note, invoice/dispatch note etc.) must have the following:

- a special FEM (special secure document signing device or EAFDSS);
- a computer with suitable support software and the facility to communicate with the EAFDSS. The support software of these devices (EAFDSS) is located in the computer connected to the special secure document signing device (EAFDSS).

The general method used to print/generate documents remains the same and the person may continue to use the existing infrastructure and printing mechanism.

1.2.2. After the registration and formation of the data to be printed in the computer and after the activation of the sales document issuing – printing procedure, the computer's support software shall receive all the necessary data of the sales document to be issued and shall generate two separate files:

a) The first file which contains all the data necessary for the sales document to be issued (a.txt), and

b) the second file (e.txt) which includes all the necessary data of the sales document to be issued (Table B) that are required for the electronic transmission to a database kept by the General Secretariat for Information Services (GSIS) of the Ministry of Finance. The support software of the EAFDSS must allow customizing, in order to properly recover the necessary data of Table B. In order to allow for the tracking of the data of interest within the form of the sales document, it shall be allowed to print at a convenient area of the sales document a line containing all or part of those data, including any optional start – end characters. When printing a copy, the amounts of interest of the e.txt file are zero and the sales document code suggests that it is a copy. When issuing a sales document for the return of money (such as a credit note or return note) the VAT and net value amounts in the e.txt file shall be negative, as analytically stated in Table D.

The software support of the EAFDSS shall communicate with and transmit these two data files to the EAFDSS for the separate processing of each file.

1.2.3. The EAFDSS accepts the data of the a.txt file, process them using a special secure algorithm that creates asummary/signature and returns back to the connected computer the result of this processing, i.e. a code/sequence of characters that is the unique electronic summary of the data of the sales document under issue. The code – sequence of these characters (summary – signature) is called Advanced Secure Electronic Digital Summary (ASEDS or PAIPSS) and is defined in par. 2.3 of the present chapter. In addition, the EAFDSS stores the summary/signature in a working memory used for this purpose, and issues a pertinent statement, including the date time, and the sales document's daily and general serial number.

1.2.4. The support software of the EAFDSS installed in the connected computer receives this summary/signature (ASEDS) and prints it along with the remaining data of the sales document, while storing in separate electronic files, both the required data of the printed sales document in a.txt file, and the summary/signature in the b.txt file.

1.2.5. The support software of the special secure document signing device (EAFDSS), immediately upon storing and before printing the sales document, sends the data of the second file, e.txt, to the EAFDSS, which processes them as follows:

1.2.5.1. The special secure document signing device (EAFDSS) receives the data of the second file, e.txt (Table B), process them using the special secure algorithm for the creation of the summary/signature; the result of this processing is a summary/signature containing the specific data of this file, e.txt (Table B). The EAFDSS stores this summary/signature in its working memory and sends this summary/signature to the software in order to include it in the e.txt file which contains the data required for transmission to the GSIS (Table C).

1.2.5.2. The support software of the Advanced Secure Electronic Digital Signature installed to the connected computer receives this e.txt file and stores it in a separate electronic file in the computer.

1.2.6. This procedure shall be repeated for every sales document raised.

1.2.7. At the end of the day, the EAFDSS processes all the daily summary/signatures (b.txt files) of the issued daily sales documents stored in the working memory and in the daily summary/signature of the previous "Z" and produces a new general daily summary/signature of all the above, issues a "Z" Daily Sales Report, which states the general daily summary/signature, stores this general daily summary/signature permanently to the secure fiscal memory available for this purpose and transmits it to the connected computer, which stores it in a separate c.txt file. In addition, the

EAFDSS processes all the summary/signatures of the e.txt data files stored in the working memory and the summary of the respective summary/signatures of the e.txt data files of the previous "Z", generating a second general daily

Advanced Secure Electronic Digital Signature for all the summary/signatures of the e.txt files (d.txt), stores this summary/signature permanently to the secure fiscal memory and transmits it to the connected computer.

1.2.8. The computer software shall receive this unique general daily summaries/signatures and store them in a special electronic file.

1.2.9. At the end of the daily transactions, and after the issuing of the "Z" Daily Sales Report, the support software assumes the electronic transmission of the daily file that contains the data of the e.txt and the data of the d.txt to a database of the GSIS.

The formation of the name of this file shall include the following: (a) the 11-digit (3 letters of approval + the 8 digits of the production number without any spaces, the serial number of the generating FEM, (b) the 10 digits of the date of generation (signing) as follows: YYMMDDHHmm, where YY is the year, MM the month, DD the day, HH the hour and mm the minutes, c) the 4-digit number of the respective "Z" Daily Sales Report, d) the underscore ("_") followed by the Latin code letter "s" and the extension ".txt".

1.2.10. The support software of the EAFDSS is able, upon inputting parameters for the specific type of sales document, or regardless of the sales document type, from Z to Z or from date and time to date and time, to present a summary of the contents of the e.txt files and the sums per field (column). This ability refers both to e.txt files for which a Z has been issued and to those for which no Z has been issued. It is desirable to have additional facilities, such as the ability to print the above by an external printer and store them in an additional storage medium, in order to facilitate the onsite tax audit.

Article 2. Definitions and basic technical/operating specifications for EAFDSSs

2.1. Special secure document signing device (EAFDSS)

2.1.1. Special secure document signing devices are operationally and physically independent FEMs which:

1. are connected solely via a special data communications port to a connected computer system in order to sign the sales document being raised securely;
2. have no data input or communications facility other than the special data communications port for signing the sales document to be issued;
3. have the facility for full disconnection/detachment from a connected data send and receive facility;
4. have an independent power socket and consist of:
   - the processor which executes the special software to process and sign the sales documents (fiscal microcode);
   - a special software (fiscal microcode) programme memory;
   - a working memory;

- a clock;
- a fiscal memory for permanent storage of financial data;
- an printer with automatic facility to generate statements and reports:
  a. "Z" daily registered document tax report (DIFASS-Z);
  b. daily summary/signature report (DSYM) and
  c. periodic fiscal memory (daily summary) report (DAPFMIS).

Special secure document signing devices (EAFDSS) shall be secured against tampering. All their functions shall be documented and controlled by the Committee and their support software shall be made available to the Ministry of Finance.

2.2. Special data communications port (ETHED)

EAFDSSs shall have an integrated special data communications port (ETHED) for communications and data transfer to and from the connected computer. The special data communications port to which the EAFDSS is connected shall be a dedicated port expressly stipulated by the manufacturer/importer of the EAFDSS as the special data communications port and shall be marked as such on or near the port.

2.3. Advanced secure electronic digital summary (ASEDS or PAIPSS)

2.3.1. Advanced secure electronic digital summary means the sequence of characters created using a special secure algorithm (SHA-1) which determines unequivocally all the financial data of each sales document processed using the said algorithm.

2.3.2. Advanced secure electronic digital summaries are created using the SHA-1 special secure algorithm. With the SHA-1 algorithm, the advanced secure electronic digital summary generated consists of 40 symbols/characters in the hexadecimal arithmetic system (20 bytes).

2.3.3. The secure hash algorithm 1 (SHA-1) is the algorithm developed in America by the NIST (National Institute of Standards and Technology), as described in standard FIPS-180-2, and adopted by the ISO (International Organisation for Standardisation) and the IEC (International Electrotechnical Commission) as standard ISO/IEC 10118 - 3, Dedicated Hash-Function 3.

2.4. Special fiscal statements and reports issued by special secure document registration devices

2.4.1 The following statements and reports:
- signed document statement (DFSS),
- daily summary/signature statement (DSYM)
- "Z" daily registered document tax report (DIFASS-Z) and
- periodic fiscal memory (daily summary) report,

as described below, are referred to as "special fiscal statements" and the words "Special fiscal statement - start" and "Special fiscal statement - end" must appear at the beginning and end of every statement printed.

2.4.2. The words "Special fiscal statement - start" shall be followed by the details ofthe owner/user of the EAFDSS, asfollows:

- full name and father's name or trading name;
- address at which the operational special secure document registration device is installed;
- profession/activity;
- VAT reference number and tax office of assessment.

2.4.3. The registration number of the EAFDSS, consisting of the 3 letters of the eligibility license, a space and a sequence of 8 numbers (where the first two digits are the last two digits of the year of manufacture, the next digit indicates if the fiscal memory has been replaced (0 if not replaced, 9 for first replacement, 8 for second replacement etc.) and the last 5 digits are the factory serial number of the EAFDSS) shall immediately precede the words "Special fiscal statement - end".

2.4.4. Not all the information required under paragraphs 2.4.1, 2.4.2 and 2.4.3 above need appear on each signed document statement (DFSS), provided that the EAFDSS is in a constant state of signing and generating advanced secure electronic digital summaries of documents.

2.5. Signed document statement (DFSS)

2.5.1. Every time it receives tax data from the connected computer in order to generate a sales document and process the data using the special secure (SHA-1) algorithm to create a summary/signature, the EAFDSS shall generate a special signed document statement, containing:

- the time and date the statement was generated;
- the daily serial number of the signed document statement generated;
- the progressive serial number of the signed document statement (from when the EAFDSS was commissioned);
- the advanced secure electronic digital summary (ASEDS) of the sales document in question.

2.5.2. The statements shall be kept on the responsibility of the owner of the EAFDSS until such time as the **"Z" daily registered document tax report** for the day in question is generated.

2.5.3. In the unlikely event that the working memory of the EAFDSS malfunctions (CMOS error), these statements shall be kept until such time as the fault is restored and the corresponding documents are re-fed into the EAFDSS so that the final **"Z" daily registered document tax report** can be generated and shall be submitted to the tax office as evidence of the corresponding documents in the event of an audit.

2.6. Daily summary/signature statement (DSYM)

2.6.1. It must be possible to instruct an EAFDSS to generate a daily statement of all the day's summaries/signatures up to the point at which the statement is generated.

2.6.2. This daily summary/signature statement shall record all advanced

secure electronic digital summaries for each document signed during the day (since the previous **"Z" daily registered document tax report** was generated) as follows:

- time and date statement was generated;
- serial number of signed document statement generated;
- general serial number of signed document statement generated (since the EAFDSS was commissioned);
- advanced secure electronic digital summary of the document in question.

2.6.3. The software of the EAFDSS must have an additional from/to function to select document signing serial numbers when instructing the device to generate the daily summary/signaturestatement.

2.7. "Z" daily registered document tax report

2.7.1. EAFDSSs shall process all "summaries/signatures" in the working memory using the special secure (SHA-1) algorithm at the end of the day, generate a general daily summary/signature and generate the relevant "Z" report ("Z" daily registereddocument tax report (DIFASS)).

2.7.2. The data in the working memory shall be deleted once this report has been generated. The daily registered document tax report shall contain:

- the time and date the report was generated;
- the general serial number of the "Z" daily registered document tax report (from when the EAFDSS was commissioned);
- the general daily advanced secure electronic digital summary (summary/signature of the day's advanced secure electronic digital summaries);
- the daily serial number of any disconnections of the EAFDSS, together with the progressive (general) serial number (from when the EAFDSS was commissioned);
- the daily serial number of any working memory errors (CMOS errors) and the progressive (general) serial number (from when the EAFDSS was commissioned);
- the daily serial number of any changes to the owner's trading name and the general serial number (from when the EAFDSS was commissioned);
- the daily serial number of any access/interventions by an authorised engineer and the general serial number (from when the EAFDSS was commissioned).

2.7.3. All advanced secure electronic digital summaries generated for the day may be registered before the general daily advanced secure electronic digital summary is registered, in which case the following shall be recorded for each advanced secure electronic digital summary:

- the serial number of the signed document statement generated;
- the general serial number of the signed document statement generated (from when the EAFDSS was commissioned);
- the advanced secure electronic digital summary of the document in question.

2.7.4. The general requirements of Chapter 2, paragraph 2.8 shall apply to "Z"

daily registered document tax reports generated by EAFDSSs.

2.7.5. The "Z" code letter may not be used in the title or heading of any report other than the "Z" daily registered document tax report used to enter the general summary of the day's advanced secure electronic digital summaries and other daily running and cumulative totals in the fiscal memory.

2.7.6. Once the "Z" daily registered document tax report has been generated, the EAFDSS shall send the data of the general daily summary/signature of the day's advanced secure electronic digital summaries to the connected computer for storage in an appropriate electronic file.

2.7.7. All "Z" daily registered document tax reports generated must be kept for the period of time stipulated in the Code of Tax Books and Records.

2.8. Periodic tax data (daily summary) report (DAPFMIS)

2.8.1. It must be possible to instruct EAFDSSs to generate a report of all "Z" daily registered document tax reports (periodic fiscal memory (daily summary) report).

2.8.2. This report shall be generated from calendar date to calendar date or, alternatively, from "Z" daily registered document tax report serial number to "Z" daily registered document tax report serial number.

2.8.3. This report shall contain:

- the time and date the report was generated;
- the details of all general daily advanced secure electronic digital summaries for each "Z" daily registered document tax report generated during the period in question, as follows:
  - serial number of the "Z" daily registered document tax report;
  - total number of documents generated and "signed" for the day;
  - general daily summary/signature of the corresponding "Z" daily registered document tax report;
- the serial number of any disconnections of the EAFDSS for the period in question;
- the serial number of any working memory errors (CMOS errors) for the period in question;
- the serial number of any changes to the owner's trading name for the period in question;
- the serial number of any access/intervention by an authorised engineer for the period in question.
- the respective general daily advanced secure electronic digital summary of the e.txt files (d.txt).

2.8.4. In addition to the requirements of Chapter 2, paragraph 2.28.3, a special electronic file (LOG file) must be created in the connected computer when it reads the content of the fiscal memory via the serial or USB or Ethernet port. Each line of this file shall be 81 characters long and shall consist of data recorded in the corresponding "Z" daily registered document tax report as follows:

a. 10 digits for the date and time it was generated (recorded): YYMMDDHHMM;

b. the 4-digit serial number of the "Z" daily registered document tax report in the form of a 4-digit counter;
c. the general progressive serial number allocated when the document was recorded/generated, in the form of an 8-digit counter shown on the corresponding "Z" daily registered document tax report;
d. the sequence of 40 hexadecimal characters (ELOT-928) from the corresponding general daily advanced secure electronic digital summary;
e. the general progressive serial number of any disconnections of the EAFDSS, in the form of a 3-digit counter, from when the EAFDSS was commissioned until when the corresponding "Z" daily registered document tax report was generated;
f. the general progressive serial number of working memory errors (CMOS errors) in the EAFDSS, in the form of a 3-digit counter, from when the EAFDSS was commissioned until when the corresponding "Z" daily registered document tax report was generated;
g. the general progressive serial number of any changes to the name of the owner of the EAFDSS, in the form of a 3-digit counter, from when the EAFDSS was commissioned until when the corresponding "Z" daily registered document tax report was generated;
h. the general progressive serial number of any interventions by an authorized engineer, in the form of a 3-digit counter, from when the EAFDSS was commissioned until when the corresponding "Z" daily registered document tax report was generated.
i. A space shall be entered in order to distinguish between each set of data described above (a-h).
j. The sequence of the 40 hexadecimal (ELOT-928) characters of the respective general daily advanced secure electronic digital summary of files e.txt (d.txt).

Article 3.Software

3.1. Document generation software - In general

3.1.1. In addition to managing and processing the financial data and printing the sales documents, the software on the connected computer belonging to theperson generating the sales documents shall also have facilities to support and interact with the connected EAFDSS by:

- storing the necessary data from the sales documents and the correspondingadvanced secure electronic digital summaries generated in electronic files;
- sending the sales documents to be printed to the EAFDSS for signing;
- receiving the registration number of the EAFDSS, the date and time the document was registered and the advanced secure electronic digital summary was created and the daily and general document generation serial number from the EAFDSS;
- receiving the advanced secure electronic digital summary produced by the EAFDSS;
- signing the printed sales documents by inserting/imprinting a symbol sequence (which includes the advanced secure electronic digital summary) on these sales documents and their final print-out;

- re-feeding the data used to create an advanced secure electronic digital summary into the EAFDSS, in the unlikely event of an error in the working memory (CMOS error) of the EAFDSS;
- receiving the details of the general daily advanced secure electronic digital summary produced by the EAFDSSand storing it in an electronic file;
- detecting any disconnection of the EAFDSS while data is being sent to or from it.

3.1.2. The software of the connected computer may also have the facility to imprint the symbol sequence using a bar code.

3.2. Support software scenarios

A distinction is made between two scenarios where the EAFDSS operates/interacts with computer sales document generation applications software already installed:

3.2.1.Scenario A: Special support software

3.2.1.1. The holder of the eligibility license for the EAFDSS has his own special support software (driver) atoperating system level which supports all interactions between document generation/printing applications software and the EAFDSS.

3.2.1.2. This special software shall execute the following functions and have the following facilities:

1. It has the facility to be activated and deactivated by the operator.
2. It has the facility for the operator to select/define the required printing device (already installed in the operating system).
3. It detects printing requests from the operating system applications, which are directed to the selected device installed.
4. It receives all data for printing for the selected printing device and processes and stores the required documents in an electronic text file, the name formatting and storage method of which can be determined by the operator.
5. It sends all the data required to create the advanced secure electronic digital summary of each document to the connected EAFDSS.
6. It receives the following from the EAFDSS:
   - the date and time the document was registered and the advanced secure electronic digital summary created;
   - the advanced secure electronic digital summary;
   - the progressive (general) and daily document signing serial number;
   - the registration number of the EAFDSS.
7. It stores the data received from the EAFDSS in an electronic fixed-length symbol sequence text file (which includes the details listed under point 6 above), the name formatting and storage method of which can be determined by the operator.
8. An additional line is added to all data for printing, consisting of one fixed-length symbol sequence which includes the details listed under point 6 above and is printed on the selected printing device.
9. At the end of the day, once the "Z" daily registered document tax

report has been generated by the EAFDSS, it receives the data for the general daily summary/signature (advanced secure electronic digital summary for the day) and stores it in an electronic text file, the name formatting and storage method of which can be determined by the operator.

3.2.1.3. This special software shall also have the facility to re-feed the data required to create the advanced secure electronic digital summary to the EAFDSS in the unlikely event of an error in the working memory (CMOS error) of the EAFDSS and to detect any disconnection or communication failure while data is being sent to or from the connected EAFDSS.

3.2.1.4. This special software may be incorporated into the EAFDSS, provided that it provides all the signing functions required.

3.2.1.5. In all events, this special software shall form an integral part of the EAFDSS and the approval thereof.

3.2.2. Scenario B: Document generation applications software already installed and suitably customized

3.2.2.1. Documentation generation applications software already installed on the computer is suitably customized to drive interactions between it and the EAFDSS.

3.2.2.1.1. In this case, the software application, in order to generate the proper tax data file (Table B) and electronically and automatically transmit it to the database of the General Secretariat of Information Systems (GSIS) of the Ministry of Finance requires from the EAFDSS to include a special software module, which shall handle all the operations and facilities stated in scenario A (par. 3.2.1 of the present chapter), in excess to those of scenario B (par. 3.2.2 herein); in any case, this special software shall constitute an integral part to the EAFDSS and to the approval thereof. It shall perform the operations stated above, along with the following:

1. It stores the required data of the documents to be printed/ signed inan electronic text file, the name formatting and storage method of which can be determined by the operator.
2. It processes and sends all the data required to create the advanced secure electronic digital summary of each sales document to the connected EAFDSS.
3. It receives the following from the EAFDSS (for every document):
   - the date and time the advanced secure electronic digital summary was created and the document signed;
   - the advanced secure electronic digital summary of the document;
   - the general and daily document registration/signing serial number;
   - the registration number of the EAFDSS.

4. It stores the data received from the EAFDSS in an electronic fixed-length symbol sequence text file (which includes the details listed under point 6 above), the name formatting and storage method of which can be determined by the operator.
5. An additional line is added to all data for printing, consisting of one fixed-length symbol sequence which includes the details listed under point 3 above and is printed on the selected printing device.
6. At the end of the day, once the "Z" daily registered document tax report (DIFASS) has been generated by the EAFDSS (EADFSS), it receives from it the data for the general daily summary/signature (PAIPSS) (advanced secure electronic digital summary for the day) and stores it in an electronic text file, the name formatting and storage method of which can be determined by the operator.

3.2.2.1.2. This special software shall also have the facility to re-feed the data required to create the advanced secure electronic digital summary to the EAFDSS in the unlikely event of an error in the working memory (CMOS error) of the EAFDSS and to detect any disconnection or communication failure while data is being sent to or from the connected EAFDSS.

3.2.2.1.3. In the case of scenario **B**, the holder of the eligibility license of the EAFDSS must give a written bindingassurance to the Committee to the effect that the document generation applications software of the connected computer has been inspected and certified as functioning properly, that this software (which must generate documents completely in keeping with the current provisions of the Code of Tax Books and Records and the relevant departments of the Ministry of Finance) does not in any way circumvent the financial data security system ofthe EAFDSS in question and that itcomplies with the present technical requirements and specifications.

3.2.2.1.4. The binding assurance/certification of the document generation applications software shall state the following:
- the full details of the applications software manufacturer;
- the exact brand name and version number of the software.

3.2.2.1.5. The binding assurance/certification for the Committee must be given for each different software to be used and shall be accompanied by a copy of the demonstration version of the software, stored on a suitable magnetic or optical medium, together with the full details of its computer operating requirements and conditions.

3.2.2.1.6. These details shall be entered in a special department on the relevant pages of the service and repair log accompanying the EAFDSS.

3.2.2.1.7. It is prohibited for EAFDSSs to operate/interact with connected computer systems which do not have certified applications software for generating/registering documents.

3.2.2.1.8. The holder of the eligibility license of the EAFDSS and his network of authorised engineers must immediately report any infringement of the foregoing to the tax office which assesses the owner of the EAFDSS and to the Committee.

3.3. Creating, storing and keeping electronic sales document files

3.3.1. Computer-generated files

3.3.1.1. On completion of the communication between the EAFDSS and the connected computer to sign each sales document, the support software for the EAFDSS shall create two electronic files, in simple readable text format ELOT- 928), and store them on the computer on a suitable magnetic or optical storage medium.
If there is a suitable storage medium (e.g. flash memory) on the EAFDSS, the EAFDSS shall manage this memory, for the creation and daily storage of the signature files for each sales document and for transferring them tocomputer for permanent storage once the "Z" daily registered document tax report has been generated, in application *mutatis mutandis* of the provisions of Chapter 2, paragraphs 5.2, 5.3, 5.6, 5.9.2 and 5.10 governing the temporary daily record memory of FEMs used to store copies of generated sales documents electronically. The Committee shall check the reliability and storage facilities of the electronic data files and the functions of this memory separately.

3.3.1.2. The first file shall be the electronic file for the data of the issued sales document in question. The file shall only contain the characters/symbols usedto format the ASEDS of the sales document. The name of this file shall be formatted as follows:
a) All 11 characters/numbers of the registration number of the EAFDSS from which it originates. This number consists ofthe 3-letter approval code and the 8-digit production number with no intervening spaces;
b) the 6-digit date on which it was created (written) as follows: YYMMDD, where YY is the year, MM the month and DD the day;
c) the serial number of the last "Z" daily registered document tax report, increased by 1, in the form of a 4-digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 4). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);
d) the daily document signing /generation serial number, in the form of a 4-digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 4). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);
e) the underscore ("_") followed by the Latin code letter "**a**";
f) the extension ".txt" indicating the type of file (simple readable text ELOT-928).

3.3.1.3. The second file shall be the electronic file of the ASEDS/signing symbol sequence of the sales document in question. The name of this file shall be generated using the 25 first charactersof the respective a.txt file, the underscore ("_") followed by the Latin code letter "**b**", and by the extension ".txt" indicating the type of file (simple readable text ELOT- 928).

3.3.1.4. This second file shall only contain the 77-character document signing symbol sequence, consisting of the following:
• the sequence of 40 hexadecimal (ELOT – 928) characters of the

corresponding ASEDS of the sales document (using the numbers 0...9 and the capital Latin letters A...F only);
- a space;
- the daily document signing /generation serial number in the form of a 4-digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 4). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);
- a space;
- the general document signing /generation serial number in the form ofan 8-digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 8). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);
- a space;
- a fixed-length sequence of 10 characters showing the date and time the ASEDS was created and the document signed, as follows: YYMMDDHHMM, where YY is the year, MM the month, DD the day, HH the hour and MM the minute;
- a space;
- all11 characters/numbers of the registration number of the EAFDSS from which it originates. This number consists of the 3-letter approval code and the 8- digit production number with no intervening spaces.

3.3.1.5. The third file shall be an ASCII text file (data of TABLE C). The name of this file shall be generated using the 25 first characters of the respective a.txt file, the underscore ("_") followed by the Latin code letter "**e**", and by the extension ".txt" indicating the type of file (simple readable text ELOT- 928).

3.3.2. Electronic files of general daily summary/signature ASEDSs for data files to be sent to GSIS

3.3.2.1. At the end of the day, once the "Z" daily registered document tax report (DIFASS) has been generated by the EAFDSS (EADFSS), the connected computer shall receive from it the data for the general daily summary/signature (ASEDS for the day) and shall store it in an electronic text file, the name of which shall be formatted as follows:

a) all 11 characters/numbers of the registration number of the EAFDSS from which it originates. This number consists ofthe 3-letter approval code and the 8-digit production number with no intervening spaces;

b) a fixed-length sequence of 10 characters showing the date and time the general daily advanced secure electronic digital summary was created and the "Z" daily registered document tax report generated, as follows:
YYMMDDHHMM, where YY is the year, MM the month, DD the day, HH the hour and MM the minute;

c) the serial number of the "Z" daily registered document tax report in the form of a 4-digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 4). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);

d) the underscore ("_") followed by the Latin code letter "**c**";

e) the extension ".txt" indicating the type of file (simple readable text ELOT-928).

3.3.2.2. This file shall only contain the sequence of 40 hexadecimal (ELOT-928) characters of the daily general ASEDS (using the numbers 0...9 and the capital Latin letters A...F only).

3.3.2.3 The daily data summary/signature file to be sent to GSIS shall contain only the sequence of the 40 hexadecimal (ELOT-928) characters. The name of this file shall be generated using the 25 first characters of the respective c.txt file, the underscore ("_") followed by the Latin code letter "**d**", and by the extension ".txt" indicating the type of file (simple readable text ELOT- 928).

3.3.2.4 During the issuing of the "Z", the s.txt file shall be generated, as per paragraph 1.2.9 of the present chapter.

3.3.3. Obligation and purpose of keeping electronic files stored

3.3.3.1. The files created (text files containing the data required for every sales document issued, for the ASEDS/signing symbol sequence corresponding to it and for the electronic files with the general ASEDSs for each day, including files e.txt, d.txt, s.txt) shall be kept for the period required under the pertinent provisions of the Code of Tax Books and Records on the sole responsibility of the owner of the EAFDSS and person responsible for the stored files. These files must be immediately accessible and readable on demand by the tax office and every facility and means (media, equipment etc.) needed in order to transfer them to another personal computer and print and verify them shall be provided.

3.3.3.2. Any loss or corruption of these files shall attract the sanctions for which provision is made in the relevant provisions.

3.3.3.3. The authenticity of origin, data integrity and readability of these files shall be protected throughout the period of storage.

3.3.4. Alternative method of formatting the names of electronic files stored

3.3.4.1. Alternatively, if the software of the PC operating system cannot handle long file names, multiple level structures of the corresponding directories and sub-directories must be used where possible in lieu of the individual departments used to format the name (e.g. registration number of the EAFDSS, date code, "Z" serial number etc.) in order to store and keep the relevant files, in which case this full path name shall qualify as the name of each file.

3.3.4.2 Wherever multiple level structures of directories and sub-directories are used in order to store/keep the relevant files, the names of the directories and sub-directories must be based on the corresponding departments required in order to format the names of these files, as described in paragraphs 3.3.1.2,
3.3.1.3 and 3.3.1.4 above, in order to improve how files are organised and

make them easier to locate.

Article 4. Data used to create advanced secure electronic digital summaries (ASEDS or PAIPSS)

4.1. Requirements under the Code of Tax Books and Records

4.1.1. All the data contained in the sales document issued must be printed andused for the purpose of signing as appropriate (document title, full details of transacting parties, full details of transaction etc.), in accordance with the provisions of the Code of Tax Books and Records (Presidential Decree 186/1992).
When issuing sales documents on forms (multiple or not) on which the details ofthe person raising the document or other information are pre-printed, these details need not be printed when issuing the document, provided that theyare used, as they already appear, in order to sign the sales document and are stored in the corresponding electronic file (...a.txt).

4.1.2. The following shall apply whenever documents are generated by a printing mechanism (printer) in which the original and copies are not printed simultaneously using non-carbon or carbon paper:

4.1.2.1. The destination details must be printed and used in order to sign documents governed by Article 16 (5), (6) and (10) of the Code of Tax Books and Records. A separate document shall be issued and signed for each destination.

4.1.2.2. Where combined or non-combined dispatch notes are generated in order to accompany goods in transit, the corresponding sales document shall be generated **once only** (top copy) and the word "**ORIGINAL**" shall appear when printing and signing the document.

4.1.2.3. Wherever several copies are generated, the information stipulated in Article 18 (4) of the Code of Tax Books and Records must appear when printing and signing the sales document.

4.2. Use of specific encoding/code page

4.2.1. In order to create the issued sales document ASEDS and the daily general ASEDS, the standard ELOT-928 is followed, irrespective of the internal presentation of the printed symbols and characters within the EAFDSS.

4.3. Special characters/formatting control characters

4.3.1. Any special text formatting characters (e.g. bold, double height, italics, colour, horizontal or vertical lines etc.) used to print the forms of the documents generated shall not be sent to the EAFDSS and shall not be used to format the advanced secure electronic digital summary of the document.

4.3.2. There is no need for the appearance and formatting (bold, double height, italics, images, graphics etc.) of the text of the document contained in the document file permanently stored on the computer (and which may be printed) to be identical to the document generated.

4.4. Use of graphics/images

4.4.1. Where graphics or images (e.g. advertising messages etc.) are used when printing the documents generated, the data relating to the image or graphic shall be replaced by the word "graphic" in square brackets when formatting the advanced secure electronic digital summary and registering the document.

4.4.2. Any graphics or images used during printing shall not refer to amounts or quantities or mislead or give rise to any misunderstanding of the data in the document generated, nor shall they exceed the equivalent of six (6) simple lines of text in size.

4.5. Creating advanced secure electronic digital summaries of sales documents

4.5.1. In order to create the advanced secure electronic digital summary, all the symbols and characters which are printable on the sales document, shall be sent to the EAFDSS without exception, so that the characters and number of lines are identical. The following coding characters alone shall therefore also be sent, as and where required:

- space
- TAB
- line feed (LF)
- carriage return (CR)
- next page (NP)
- end of file (EOF)

4.5.2. Once it has received all the data required, the EAFDSS shall immediately add a 33- character long symbol sequence consisting of the following:

- all 11 characters/numbers of the registration number of the EAFDSS from which it originates. This number consists of the 3-letter approval code and the 8- digit production number with no intervening spaces;
- the general sales document signing serial number in the form ofan 8-digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 8). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.;
- the daily sales document signing serial number in the form of a 4- digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 4). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);
- a fixed-length sequence of 10 characters showing the date and time the ASEDS was created and the sales document signed, as follows: YYMMDDHHMM, where YY is the year, MM the month, DD the day, HH

the hour and MM the minute.

4.5.3. These data shall be processed by the EAFDSS using a special secure algorithm (SHA-1) to give the advanced secure electronic digital summary (ASEDS or PAIPSS) of the sales document in question, which shall be sent, together with the date and time the ASEDS was registered and created, the daily and general serial document signing number and the registration number of the EAFDSS to the connected computer for imprinting/printing on the sales document under issue and in order to create and store the corresponding electronic file of the ASEDS.

The data of "TABLE B" file are processed by the EAFDSS through the special secure SHA-1 algorithm and the result of this process is the ASEDS of the specific data of the sales document, which is sent along with the ASEDS's date and time of creation and signing, the daily and general serial number of sales document signing and the serial (registration) numberof the EAFDSS to the connected PC, for the creation and storage of the respective electronic e.txt file (table C).

4.5.4. One of the following must be used as an end-of-line marker for all registered data and the corresponding files kept of each document:

a. simple line feed - code: 0A(hex)
b. simple carriage return - code 0D (hex)
c. carriage return and line feed combined - codes 0D (hex) and 0A(hex), in which case there must be no spaces between these characters.

Where a page break or end of data/file are marked, the page break or end-of-file marker may also be used as the end-of-line marker.

4.6. Imprinting/printing the ASEDS on the sales document issued: document signing symbol sequence

4.6.1. The ASEDS shall be imprinted/printed on the sales document issued by the connected computer using the support software for the EAFDSS witch, once it has received the aforementioned data, shall incorporate the document signing symbol sequence into the document to be printed.

4.6.2. Once the document signing symbol sequence has been incorporated into the document, it shall form part of it. The signing symbol sequence shall be placed on the next empty printable line after the last line ofprintable data on the last page of the document. It is a fixed length sequence 77 characters long and contains precisely the same 77 characters in the corresponding file of the ASEDS / signing symbol sequence stored on the computer.

If the paper is not wide enough to print the entire signing symbol sequence on one line, the signing symbol sequence may be printed on 2 or, alternatively, 4 consecutive lines (the first 40 characters on the first line and the remaining 37 on the second line or 20 characters on each of the first three lines and the remaining 17 on the fourth line). The document signing symbol sequence shall consist of:

- the sequence of 40 hexadecimal (ΕΛΟΤ-928) characters of the corresponding ASEDS of the document (using the numbers 0...9 and the capital Latin letters A...F only);
- a space;

- the daily document serial number in the form of a 4- digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 4). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);
- a space;
- the general document serial number in the form of an 8-digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 8). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);
- a space;
- a fixed-length sequence of 10 characters showing the date and time the sales document ASEDS was created, as follows: YYMMDDHHMM, where YY is the year, MM the month, DD the day, HH the hour and MM the minute;
- a space;
- the serial (or registration) number of the EAFDSS (3 characters/number of the approval number, a space and the 8-digit factory production serial number).

4.6.3. In order to help prevent errors during reproduction/copying and control of the registration symbol sequence, the symbol sequence may also be followed immediately by the same sequence in the form of a bar code.

4.7. Creating the general daily ASEDS (PAIPSS)

4.7.1. In order to create the general daily ASEDS, the software of the EAFDSS shall add the general daily ASEDS of the previous "Z" daily registered document tax report generated to all the ASEDSs for the day (created and stored in the working memory since the previous "Z" daily registered document tax report was generated) when the procedure to generate the "Z" daily registered document tax report is activated and this entire entity shall be processed using the special secure algorithm (SHA-1).

4.7.2. The result of this processing gives the general daily ASEDS which, once the "Z" daily registered document tax report has been generated, shall be sent together with the date and time of generation, the serial number of the "Z" daily registered document tax report and the registration number of the EAFDSS, to the connected computer in order to create and store the corresponding electronic file of the general daily ASEDS.

4.7.3. For the creation of the **General Daily ASEDS** of the data files to be transmitted to GSIS (d.txt), the EAFDSS, upon the activation of the procedure for issuing of the daily registered document tax report – "Z", processes all the ASEDS data of the e.txt transmission file for the day (which have been created and stored in the working memory) and the General Daily ASEDS of the Transmission Data Files of the immediately previous issued daily registered document tax report – Z, through the secure SHA-1 algorithm. The result of this processing (a new ASEDS) is stored in the secure fiscal memory of the EAFDSS and in the respective **d.txt** file.

Article 5. Procedure for auditing the integrity of the sales

documents issued on the basis of the electronic files stored.

5.1. The auditee shall provide and put into immediate use any means or equipment required for the audit by the tax office.

5.2. The auditee shall:

- provide copies of the electronic files of the documents requested for auditing on a suitable medium (e.g. floppy disk, CD etc.);
- confirm and accept that these documents are identical to those located and printed under step (iv) below.

5.3. A sales document audit may include the following steps:

i. identifying the generation date and the signing symbol sequence from the document being audited and the EAFDSS from which it originated;

ii. printing a periodic fiscal memory (daily summary) report for that date and identifying the general daily ASEDS from it;

iii. accessing the electronic files of the sales documents and the ASEDSs for that date relating to the specific EAFDSS;

iv. locating and printing the electronic text files and ASEDS for the sales document being audited;

v. auditing the content of the text file (" _a.txt") containing the sales document being audited. The content shall be audited, irrespective of the size and appearance of the characters (ignoring the signing symbol sequence). **They must be identical**!

vi. comparing the content of the electronic file containing the ASEDS (" _b.txt") with the signing symbol sequence written on the sales document being audited. **They must be identical**!

vii. using a computer to execute a special program to create SHA-1 summaries and create a general A S E D S from the individual ASEDSs of each sales document of the day (where the ASEDS of the document being audited takes part of);

viii. comparing the ASEDS obtained during the audit with that entered on the periodic fiscal memory (daily summary) report. **They must be identical!**

ix. comparing the a.txt file with the respective e.txt file. The fields of the e.txt must be identical to the respective fields of the a.txt.

Article 6.Operating specifications

6.1. Main functions/basic specifications

6.1.1. The basic operating specifications of EAFDSSs shall be determined by its facilities to:

- communicate with a connected PC in order to receive financial data for each computer-generated sales document;
- process these data and create an unequivocal A S E D S for each sales

document generated using the special secure algorithm (SHA-1);
- number and store each ASEDS created in the working memory;
- generate the relevant signed document statement;
- send the ASEDS, the date and time it was created, the number of the summary, the registration number of the EAFDSS and any information required to the connected computer for every ASEDS created;
- create the unequivocal general ASEDS of all ASEDSs of the day with the daily procedure to generate the "Z" daily registered document tax report, using the special secure algorithm (SHA-1), and store it permanently in the fiscal memory together with any other information required (daily ASEDS number etc.);
- send the general daily ASEDS created and any information required to the connected computer;
- issue all the statements required, such as special tax statements and other operating and programming notes for diagnostic and information purposes;
- detect any error in the working memory and any computer disconnection during communication with it.

Article 7.Technical specifications

7.1. The corresponding paragraphs in Chapter 2 shall apply in general to the technical specifications of EAFDSSs. However, the following paragraphs specify the technical requirements of EAFDSSs as follows:

7.2. Power supply

7.2.1. EAFDSSs shall have an independent power socket for alternating current (voltage 230V± 10%, frequency 50Hz ± 5%.) or direct current (12 or 24 V DC).

7.2.2. Any external power supply devices (rectifier, transformer etc.) shall qualify as an integral part of the EAFDSS and approval thereof.

7.2.3. When in the operating state and connected to the connected computer system, the power supply for the EAFDSS may be taken from the connected computer.

7.3. Working memory/data security

7.3.1. The working memory is the unit which stores the programs, the ASEDSs for each sales document signed and the interim processing data required or created during daily operation of the EAFDSS.

7.3.2. The working memory keeps all the running totals needed, such as the daily counter of signs generated and any other running totals required (such as number of CMOS errors, interventions by authorised engineers etc.).

7.3.3. The software of the EAFDSS shall have a special security system to protect the content of the working memory and shall not allow numbers to be somehow cancelled/deleted or subtracted from the daily running/final totals in the working memory.

7.3.4. It must not be possible under any circumstances to remove/delete or overwrite data in the working memory.

7.3.5. The working memory shall only be reset once the required data have been successfully transferred and written to the fiscal memory. The data recorded in the fiscal memory and printed on the "Z" daily registered document tax report shall be taken solely from data formatted and cumulated in the working memory of the EAFDSS. The software of the EAFDSS shall not allow the "Z" daily registered document tax report to be somehow generated directly from data preformatted in the connected computer system and obtained directly from it.

7.4. Working memory errors (CMOS errors)

7.4.1. EAFDSSs shall have suitable electronic circuits and/or software to detect, number and record any errors in the working memory (CMOS errors).

7.4.2. Errors identified in the working memory shall be noted by the EAFDSS with an audible alarm and/or on- screen message.

7.4.3. In addition, the electronic circuits and software of the EAFDSS shall block all functions of the EAFDSS until such time as the error is restored.

7.4.4. Working memory errors shall be recognized by the support software of the connected computer every time it tries to communicate with the EAFDSS and a suitable on-screen message shall warn the computer operator accordingly.

7.4.5. When an error in the working memory is detected:

- if the error is detected by the circuits of the EAFDSS, it shall be restored by an authorised engineer and recorded in the accompanying service log;
- the owner/user of the EAFDSS shall be responsible for activating the support software for the EAFDSS on the connected computer;
- the data of all the sales documents shall be re-sent to the EAFDSS one by one, in the order in which they were signed and issued, before the error in the working memory occurred, so that the necessary summaries (ASEDSs) and other financial data (running totals etc.) needed to create the general daily summary/signature, can be recreated;
- in this case, the new ASEDS and the data in the signing symbol sequence shall be returned to the connected computer for every sales document re-signed. The computer software shall add the new signing symbol sequences as a new line at the end of the corresponding electronic file containing the A S E D S for the document in question;
- the word "REPEAT" must appear on the new signed document statement (DFSS) generated;
- the relevant "Z" daily registered document tax report (DIFASS) must be generated.

7.5. Storing data in the fiscal memory

7.5.1. The fiscal memory shall store all information of interest to the tax office, viz.:

a) Invariable data

1. Registration number (serial number) of the EAFDSS. This shall remain unchanged throughout the lifetime of the EAFDSS and shall only change if the fiscal memory is replaced with a new memory (because it is transferred,malfunctioning or full).
2. The full name and father's name or trading name of the owner/user of the EAFDSS.
3. The registered address of the owner/user.
4. The activity/profession of the owner/user.
5. The VAT registration number and tax office which assesses the owner/user.

b) Data generated from daily transactions

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

When the day's transactions are closed using the procedure to generate the "Z" daily registered document tax report, an entry with the time and date and the following details shall be stored in the fiscal memory:

1. Number of daily signed document statements generated.
2. Number of signed document statements generated from when the EAFDSS was commissioned.
3. Number of working memory errors (CMOS errors) since the EAFDSS was commissioned.
4. Number of owner's/user's name changes since the EAFDSS was commissioned.
5. Number of disconnections of the EAFDSS since the EAFDSS was commissioned.
6. Number of "interventions" by authorised engineer since the EAFDSS was commissioned.
7. The control character (byte) confirming proper storage in the fiscal memory.

7.6. EAFDSS clocks and generation times

EAFDSSs must have an integrated facility for automatically adjusting the clock to winter and summer times.

7.7. EAFDSS printing mechanisms

7.7.1. The requirements laid down in Chapter 2, article 3 for fiscal receipt printers shall apply in general to the printing mechanisms of EAFDSSs.

7.7.2. However, EAFDSSs need not keep a copy of records issued, i.e. no second roll of paper is needed in the fiscal receipt printer, nor do copies of statements and reports generated need to be stored electronically, as described in Chapter 2, paragraphs 3.4, 4 and 5.

7.8. Fiscal memory read-out port

7.8.1. EAFDSSs must have a separate serial or USB or Ethernet port for reading the information in the fiscal memory. This port shall be independent of and different from the special data communications port. It must also be possible to use this serial port to connect to devices and control units for

programming and setting the parameters of EAFDSSs. The requirements of Chapter 2, paragraph 2.28 shall apply *mutatis mutandis* to the port for reading the fiscal memory.

7.9. Connection/data communications

7.9.1. The connection between the EAFDSS and the connected computer system via the special data communications port may be wired or wireless:

7.9.1.1 **Wired** (via conducting metal contacts):
a) either direct with no intervening cables (plug to plug),
b) or cabled.

7.9.1.2 Wireless

7.9.2. If the EAFDSS is directly wired to a computer port which is not a network port:

7.9.2.1. Only one continuous, uninterrupted multiple facility (multistrand or other) cable not connected by cable or otherwise to other intervening devices shall be connected to the special data communications port.

7.9.2.2. The type of connection cable and the length of operational communication without malfunction between the computer and the EAFDSS shall be expressly stipulated by the manufacturer.

7.9.2.3. The manufacture properties and installation of the cable must abide to the specifications of Directive 89/336/EEC (EMC).

7.9.2.4. The connection cable shall form an integral part of the EAFDSS and approval thereof.

7.9.3. In the case of wireless connections, any frequency user licenses required must be obtained from the relevant government directorate.

7.9.4. Details of the connection, connection conditions and connection method shall be filed with the Committee, together with the communications protocol.

7.10. Disconnection

7.10.1. Disconnection of the EAFDSS shall mean any inability to send or receive data between the device and the driver software on the connected computer.

7.10.2. If a disconnection is identified, all signing, storage, summary and statement generation functions of the EAFDSS shall be blocked.

7.10.3. The disconnection shall be detected by the support software for the EAFDSS on the connected computer, whenever it attempts to communicate with the EAFDSS and the computer operator shall be warned accordingly with an appropriate message. If the disconnection occurs after the procedure to send the data required in order to create an ASEDS has commenced but

before the data are received, the procedure shall be cancelled and shall be deemed not to have taken place and shall be repeated once reconnection has been detected.

7.10.4. No longer than 30 seconds shall be required in order to detect a disconnection.

7.10.5. If the EAFDSS disconnects from the connected system when it is a state of sending or receiving data:

- the incident shall be allocated a disconnection serial number in the working memory;
- the EAFDSS shall automatically generate an appropriate signal, by printing the following illegal receipt message: "Special data communications port disconnection # xxx Date: dd/mm/yy Time: hh:mm". This print-out shall be accompanied by an audible alarm and, if there has been no intervening power failure, connection restoration (reconnection) shall be attempted at least 10 times, after which the EAFDSS may automatically shut down;
- if the disconnection occurs before, during or after the procedure to create an ASEDS but after the relevant data have been received, this procedure shall be cancelled and any ASEDS created shall be deleted from the working memory of the EAFDSS.

7.10.6. The disconnection serial number # xxx shall be entered in the fiscal memory (in a separate total used to count special data communications port disconnections) when the "Z" daily registered document tax report is generated. The number of disconnections shall be kept as a continuous running total and shall appear on every "Z" daily registered document tax report.

7.11. EAFDSS data security

EAFDSSs shall not communicate with the connected computer (shall not send or receive data for signing) from a port other than the special data communications port. If the EAFDSS has a normal or reduced (integrated or detached) keypad/control unit, it shall be used solely for programming and setting the parameters of the EAFDSS. EAFDSSs shall be equipped from the outset with special software which prevents statements from being generated directly from the keypad/control unit and data for document signing from being input or signed document statements from being generated via a port other than the special data communications port or by some other method.

7.12. Additional external control units

7.12.1. EAFDSSs shall have the minimum external operation facilities required in order to generate statements or reports of the requisite documents independently and in a state of disconnection from the connected computer system. These requisite documents are:

a) the "Z" daily registered document tax report;

b) the daily summary/signature statement;

c) the periodic fiscal memory (daily summary) report, with the facility to select a calendar period or a period from "Z" number to "Z" number.

7.12.2. These operations may be carried out via special keystrokes or a key

or a combination of the two. Any detached control unit for generating the above statements/reports shall qualify as an integral part of the EAFDSS and approval thereof.

7.12.3. This control unit or its connection point (if it is detached) may be protected against vandalism or unauthorised use.

7.12.4. EAFDSSs may also have other additional ports, but only for adding control units such as keypads andscreens for operating additional programming facilities, statements, adjustments, technical controls and other operations required.

Article 8. Service and repair log

8.1. In general

The service and repair logs for EAFDSSsshall generally be governed by the requirements of Chapter 2, paragraph
2.20.5. However, the following shall also apply to service and repair logs for EAFDSSs.

8.2. General remarks on the Service – Repair Log

8.2.1. "Z daily registered document tax report" shall apply in lieu of "Z" daily sales report.

8.2.2. "Signed document statement" (DFSS) shall apply in lieu of "fiscal receipt"or "sales receipt" (ALP) or "retail sales receipt" or "services rendered receipt" (APY).

8.2.3. As the fiscal memory of EAFDSSs is not required to store amounts, VAT etc., this specification shall not apply to any corresponding reports referred to in the service and repair log ofEAFDSSs. Instead, the total number of registered documentation tax reports generated since the EAFDSS was commissioned (fiscal memory activated)shall be stated.

8.2.4. It is prohibited to issue and sign sales documents from EAFDSSs before registering their commissioning with thelocal tax office and having the service and repair log endorsed. Otherwise, all the provisions relating to the generation of unendorsed documents shall apply.

8.2.5. The following shall be recorded in a special department with a sufficient number of pages at the end of the first department of the service and repair log forEAFDSSs for which there is no special independent support software and driver in a computer operating system to manage document registration and generation/printing and which register and generate/print documents via the document generation applications software of the connected computer:

- the full details of the applications software manufacturer;
- the exact brand name and version number of the software;
- an assurance by the holder of the eligibility license that the software use to drive the EAFDSSs has been inspected and certified and operates in accordance with the current provisions of the Code of Tax

Books and Records;

- a note to the effect that the EAFDSS must not, under any circumstances, function in tandem with a connected computer with different, non-certified applications software.

8.2.6. One or more pages shall be added at the end of the second department of the service and repair log so that there is sufficient space for at least 10 endorsements/stamps by the tax office which assesses the owner/user of the EAFDSS in special cases laid down in the relevant provisions.

Article 9. Monitoring special secure document signing devices (EAFDSS) under the TAXIS system

The procedure which already applied to cash registers and FEMs and systems under the TAXIS system shall be used to monitor EAFDSSs installed by businesses and entrepreneurs.

Description of Tables

Table B ***(22 lines – fields)***	***Field length*** ***(char – numeric)***
VAT Reg. no. of issuer	*(12)*
VAT Reg. no. of recipient	*(12)*
S/N of special secure document signing device (EAFDSS)	*(12)*
Customer receipt card number	*(19)*
Date and time	*(12)*
Serial number of daily registrations	*(5)*
Serial number of continuous registrations	*(5)*
Z number	*(4)*
Code (type) of Sales Document	*(4)*
Ratification series	*(10)*
Sales document number	*(10)*
Net amount A	*(18:2)*
Net amount B	*(18:2)*
Net amount C	*(18:2)*
Net amount D	*(18:2)*
Net amount E	*(18:2)*
VAT A	*(18:2)*
VAT B	*(18:2)*
VAT C	*(18:2)*
VAT D	*(18:2)*
Grand Total of Sales Document	*(18:2)*
Currency code	*(1)*

Table C ***(23 lines – fields)***	***Field length*** ***(char – numeric)***
VAT Reg. no. of issuer	*(12)*
VAT Reg. no. of recipient	*(12)*
S/N of special secure document signing device (EAFDSS)	*(12)*
Customer receipt card number	*(19)*
Date and time	*(12)*
Daily Serial number	*(5)*
Progressive Serial number	*(5)*
Z number	*(4)*
Code (type) of Sales Document	*(4)*
Ratification series	*(10)*
Sales document number	*(10)*
Net amount A	*(18:2)*
Net amount B	*(18:2)*
Net amount C	*(18:2)*
Net amount D	*(18:2)*
Net amount E	*(18:2)*
VAT A	*(18:2)*
VAT B	*(18:2)*
VAT C	*(18:2)*
VAT D	*(18:2)*
Grand Total of Sales Document	*(18:2)*
Currency code	*(1)*
ASEDS	*(40)*

The e.txt file is generated based on the above Table C. The fields of the e.txt file are of variable length and semicolon (;) delimited. In the numerical fields containing amounts (Net Amount A … Grand total of record value), the amounts are noted with two decimals and the decimal point used is the dot ".". There are no symbols used for separating thousands. Zero amounts are noted as 0.00.
Negative amounts are presented for instance as: -100.00; -10.00;0.00;0.00;. The date and time have the following form: YYYYMMDDHHmm where YYYY for the year, MM for the month, DD for the day, HH for the time, mm for the minutes. The currency code for Euros is 0. The "Z" number is the number in which the sales document shall be included, i.e. the Z number of the previous day, increased per 1.The sales document code is based on the Table D below. The ASEDS does not take into consideration the semicolons. Each s.txt file line ends with <CR><LF>.

Table D. SALES DOCUMENTS CODES

CODE	TITLE	ABBREVIATION	EXPLANATION	AMOUNT SIGN
40	NOTE OF QUANTITATIVE RECEPTION	N.QUANT.REC.	10§1 PD186/92 and 2§11 L.3052/02 dated 1-1-03	0
54	INSURANCE PREMIUMS RECEIPT	INS.PREM.REC.	POL.176/77	PLUS
56	INSURANCE PREMIUM RETURN RECEIPT	INS.PREM.RET.REC.	POL.176/77	MINUS
58	PURCHASE INVOICE (FROM FARMERS)	PUR.INV.FARM.	12 PAR. 5, 6	MINUS
60	PURCHASE INVOICE (FROM PRIVATE ENTITIES)	PUR.INV.PRV.	12 PAR. 5	MINUS
62	PURCHASE INVOICE (FROM REFUSING ENTITIES)	PUR.INV.REF.	12. PAR. 5	MINUS
63	IMPORT NOTE	IMP.NOTE	10 PAR. 5, HA	0
65	STORAGE TITLE	STOR.TITL.	10. PAR.5 HA	0
137	TICKET	VEN.TICK.	Venues, etc, POL. 1159/94	PLUS
138	TICKET	SPEC.TICK.	Spectacles	PLUS
139	TICKET	TRANS.TICK.	Transports save from vessels	PLUS
145	SEA TICKET	SEA.TICK.	13 PAR. 1	PLUS
147	SPA TICKET	SPA.TICK	CIRCULAR3 PAR 13.2.5	PLUS
158	DISPATCH NOTE	D.N.	11. par. 1	0
159	CONCENTRATED DISPATCH NOTE	C.D.N.	11. par. 3	0

160	INTERNAL DISTRIBUTION NOTE	I.D.S.	11. par. 4	0
161	INVOICE (Sale of Goods)	INV.	12. PAR. 1,2	PLUS
162	INVOICE (Rendered services)	INV.R.S.	12. PAR. 1,2	PLUS
163	INVOICE (Subsidized Indemnity, etc.)	INV. 12 par. 3	12. par. 3	PLUS
165	INVOICE	INV.	12 gross use	PLUS
168	SETTLEMENT	SETTL.	12 par. 7, 8	MINUS
169	CREDIT INVOICE	C.INV.	12 par. 13	MINUS
173	RETAIL SALES RECEIPT	RCPT.SALES.R.	13. PAR. 1-3	PLUS
174	RECEIPT FOR SERVICES RENDERED	SRV. RCPT.	13 par.1-3	PLUS
175	RETURN RECEIPT	RTRN. RCPT	13. par. 1	MINUS
176	COLLECTION RECEIPT	COLL.RCPT.SUB.	Subscriptions of newspapers and magazines	PLUS
177	TRANSACTIONS NOTE FOR COACHES	T.S.C.	13a’	0
178	RECEIPT FOR SELF-DELIVERY	SELF-DLVR RCPT.	Art.14 P.D. 186/92	PLUS
179	EXPENSE RECEIPT	EXP. RCPT	Art.14 P.D. 186/92	MINUS
180	BILL OF LADING	BILL OF LADING	1167,1271/02	PLUS
181	DISPATCH NOTE	DESP. NOTE	16 par. 6	0
182	CORRECTION NOTE	COR. NOTE	16 par. 10	MINUS
183	TRANSPORT RECEIPT	TRNSP. RCPT.	16 par. 9	PLUS
188	ORDER FORM	ORD.FORM	Restaurants, beer restaurants, etc. POL.1117/91,1238/92	0
190	SALES RECEIPT (Air tickets)	AIR TIK RCPT	POL.1102/93	PLUS

191	SETTLEMENT (Air tickets)	SET.AIR.TIK	POL.1102/92	MINUS
192	RECEIPT OF DELIVERED TICKETS	RCPT.DEL.TIK	Tickets for urban transport means	PLUS
193	SETTLEMENT (Tickets for urban transport means)	SET.TIK.TRNSP.	POL.1233/93	MINUS
194	SETTLEMENT (Newspapers and magazines)	SET.NEWS.MAG.	POL.1292/93	MINUS
195	SETTLEMENT (Shares of mutual funds)	SET.S.M.F.	POL.1319/93	MINUS
196	RECEIPT OF CARDS DELIVERED	RCPT.CRD.DEL.	Parking in public areas POL.1104/94	PLUS
197	SETTLEMENT (Parking cards for public areas)	SET.PARK.CRD	POL.1104/94	MINUS
199	SETTLEMENT	SET.SOLD.FL.	Sales of Flowers through INTERFLORA POL. 1212/94	MINUS
200	SETTLEMENT	SET.BASK.TIK	Basketball game tickets - ESAK POL.1094/95	MINUS
209	SETTLEMENT (KTEL)	SET.KTEL	POL. 61/88	MINUS
210	SETTLEMENT (IME)	SET.IME	POL. 66/88	MINUS
211	SETTLEMENT (Insurance businesses)	SET.INS.BUS.		MINUS
212	SETTLEMENT (Vessel joint-ventures)	SET.VESSES.JV	1215/96	MINUS
213	SETTLEMENT	SET.MISC	(Miscellaneous)	MINUS

215	SPECIAL CANCELLING DOCUMENT	SP.CNC.EL.	ARTICLE 23. PAR. 5	AMOUNTS OPPOSITE TO THE CANCELLED SALES DOCUMENT
217	PARKING BOOK (vehicles) RECEIPT OF SERVICES RENDERED	PRK. BK. – SRV. RCPT		PLUS
218	PARKING BOOK (VESSELS) RECEIPT OF SERVICES RENDERED	PRK. BK. VSL. – SRV. RCPT		PLUS
219	WORK BOOK – DISPATCH NOTE	WRK BK – D.N.		0
221	INVOICE – DISPATCH NOTE	INV. D.N.		PLUS
222	INVOICE (Sale of Goods) – DISPATCH NOTE	SALE INV. D.N.		PLUS
223	INVOICE (Services rendered) – DISPATCH NOTE	SRV. INV. D.N.		PLUS
224	INVOICE (Purchase from private entity) – DISPATCH NOTE	INV. (PUR) - D.N.		MINUS
225	INVOICE (Purchase of agricultural products) – DISPATCH NOTE	INV. (AGR.PUR) - D.N.		MINUS
226	INVOICE (Services rendered) – INVOICE (Sale of Goods)	SRV. INV. – SALE INV.		PLUS
227	INVOICE (Services rendered) – INVOICE (Sale of Goods) – DISPATCH NOTE	SRV.INV. – SALE INV. – D.N.		PLUS
228	SETTLEMENT – DISPATCH NOTE	SET. D.N.		MINUS

229	NOTE OF QUANTITATIVE RECEIPT – CREDIT INVOICE	N. QCT.RCT. – CR.INV.		MINUS
231	RETAIL SALE RECEIPT – DISPATCH NOTE	R.S.RCPT. – D.N.		PLUS
232	SERVICES RENDERED RECEIPT – DISPATCH NOTE	SRV. RCPT. – D.N.		PLUS
233	SERVICES RENDERED RECEIPT – RETAIL SALE RECEIPT	SRV.RCPT. – R.S.RCPT.		PLUS
234	RECEIPT OF PROFESSIONAL EXPENSE – DISPATCH NOTE	PROF.EXP.RCPT. – D.N.		MINUS
235	RETURN RECEIPT – DISPATCH NOTE	RET.RCPT.–D.N.		MINUS
236	CREDIT INVOICE – DISPATCH NOTE	CRD.INV.-D.N.		MINUS
237	BILL OF LADING - INVOICE (Rendered services)	BL – SRV.INV.		PLUS
238	STORAGE BOOK – STORAGE LICENSE	STR BK – STR. CERT.		0
239	TICKET – TRANSPORT RECEIPT	TKT – TRANS.RCPT.		PLUS
240	CONCENTRATED BILL OF LADING	CONC.BL.	Article 16. par. 13	PLUS
242	BOOK OF INCOMING – RECEIPT OF SERVICES RENDERED	INC.BK - SRV. RCPT	Applies only to launderettes	PLUS
245	INVOICE (Purchase of agricultural products) – SETTLEMENT	INV. (AGR.PUR) – SET.		MINUS

246	RECEIPT AND TRANSPORT LOG	RCPT.&TRANS. LOG	Number 16	PLUS
247	STUDENT REGISTRY – RECEIPT FOR SERVICES RENDERED	STU. REG. – SRV. RCPT.	10. par.5b, 13, 19 par. 4	PLUS
251	SELF-DELIVERY RECEIPT – DISPATCH NOTE	SLF. DEL. RCPT. – D.N.		PLUS
252	RECEIPT FOR SERVICES RENDERED – CAR LEASING CONTRACT	RSR - LEASING	Uncertified since 1-1-03 (POL. 1166/2002)	PLUS
253	DISPATCH NOTE – SALE RECEIPT – RECEIPT FOR SERVICES RENDERED	DA – SR - RSR		PLUS
254	BOOK OF PATIENT VISIT – RECEIPT OF SERVICES RENDERED	BK. PAT.VST.-RSR	Art. 10 par. 5d &Art.19, par.4 (Diagnostics)	PLUS
257	RECEIPT OF SERVICES RENDERED – INVOICE (Sale) - DISPATCH NOTE	RSR – SALE INV. - D.N.		PLUS
258	TICKET SALE RECEIPT – RECEIPT FOR SERVICES RENDERED	TKT SALE RCPT - RSR	POL. 1102/93	PLUS
259	PATIENT VISIT BOOK – RECEIPT FOR SERVICES RENDERED (physicians, dentists)	BK. PAT.VST.-RSR	Physicians, dentists	PLUS
260	WORK BOOK – INVOICE - DISPATCH NOTE	WRK BK – INV. – D.N.	Art.10 par. 5 verse 17 & Art.19 par. 4 & POL.1219/96	PLUS

267	INVOICE – DISPATCH NOTE – ACCOMPANYING ADMINISTRATIVE DOCUMENT	INV. D.N. – ACCOMP. ADMIN. DOC.		PLUS
268	RECEIPT FOR SERVICES RENDERED – NOTE OF QUANTITATIVE ACCEPTANCE	RSR – N QUANT. AC.	1070526/496/0015/30-7-1999 (Oil-mills)	PLUS
270	PURCHASE INVOICE	PUR.INV.	12. par. 5	MINUS
272	PURCHASE INVOICE – DISPATCH NOTE	PUR. INV. - D.N.	12. par.5, 11 par. 1	MINUS
279	RECEIPT FOR SERVICES RENDERED – NOTE OF QUANTITATIVE ACCEPTANCE – DISPATCH NOTE	RSR – N. QUANT. AC. - D.N.	POL.1151/06-06-2001 (Oil-mills)	PLUS
295	NOTE OF QUANTITATIVE ACCEPTANCE – PURCHASE INVOICE	N.QUANT.AC. – PUR. INV.		MINUS
298	NOTE OF QUANTITATIVE DELIVERY (EXPLOITATION OF DVD, etc.)	NQD EXPL. DVD	POL. 1063/13-04-05 and POL. 1088/13-06-05	0
299	NOTE OF QUANTITATIVE ACCEPTANCE (EXPLOITATION OF DVD, etc.)	NQA EXPL. DVD	POL. 1063/13-04-05 and POL. 1088/13-06-05	0
301	NOTE OF QUANTITATIVE ACCEPTANCE – RECEIPT FOR SERVICES RENDERED (EXPLOITATION OF DVD etc.)	NQA – RSR.DVD	POL.1063/13-04-05 and POL. 1088/13-06-05	PLUS

302	NOTE OF QUANTITATIVE DELIVERY – RECEIPT FOR SERVICES RENDERED (EXPLOITATION OF DVD etc.)	NQD – RSR.DVD	POL.1063/ 13-04-05 and POL. 1088/13- 06-05	PLUS
303	NOTE OF QUANTITATIVE DELIVERY – DISPATCH NOTE (EXPLOITATION OF DVD etc.)	NQD –DN DVD	POL.1063/ 13-04-05 and POL. 1088/13- 06-05	0
304	NOTE OF QUANTITATIVE ACCEPTANCE – DISPATCH NOTE (EXPLOITATION OF DVD etc.)	NQA – DN DVD	POL.1063/ 13-04-05 and POL. 1088/13- 06-05	0
306	(EXPLOITATION OF DVD) DISPATCH NOTE – NOTE OF QUANTITATIVE ACCEPTANCE – RECEIPT FOR SERVICES RENDERED	NQA – DN – RSR DVD	POL.1063/ 13-04-05 and POL. 1088/13- 06-05	PLUS
307	(EXPLOITATION OF DVD) DISPATCH NOTE – NOTE OF QUANTITATIVE DELIVERY – RECEIPT FOR SERVICES RENDERED	NQD – DN – RSR DVD	POL.1063/ 13-04-05 and POL. 1088/13- 06-05	PLUS
308	RECEIPT FOR SERVICES RENDERED – BOOK OF INCOMING – BOOK OF PARKING	RSR – BK. PARK. – BK. INC.	Article 10. par.5 verse 9, 5 verse 10	PLUS
310	DELIVERY OF CONSTRUCTIONS	DLV. CONSTRUCTIONS	POL. 1039/09- 03-2006	PLUS

313	BOOK OF CUSTOMERS – RECEIPT OF SERVICES RENDERED	BK CUST. - RSR	Article 10. par.5, verse 5	PLUS
316	REPAIR NOTE	RPR. NOTE	Article 10. par.5, verse 6	0
317	CONCENTRATED RETURN NOTE	C.R.N.	Article 29 par.3, Law 3522/06	0
328	VENUE TICKET	VEN. TKT	Law3870/2010 article 1§5	PLUS
329	INVOICE (Provision of service) – INVOICE (Purchase of Agricultural products) – DISPATCH NOTE	INV.SER. – INV. (PUR. AGR.) – D.N.		PLUS VAT PLUS NET VALUE OF SERVICE MINUS VALUE OF PUR-CHASE
500	VARIOUS BOOKS			0
501	MISCELLANEOUS RECORDS			
502	COPY			0

The above table refers strictly to the generation of the e.txt and s.txt files. It does not refer to the printing of the sale documents or of the a.txt file. In the above table, the sign for the amounts is positive or negative depending on whether the revenue is positive or negative. For example, in an invoice, the sign is positive. On the other hand, in a credit invoice, the sign is negative. In the invoice codes, where the "0" is noted instead of a sign, the amounts in the e.txt, s.txt are zero, even if amounts have been noted on the receipt, as is thecase in a Dispatch note or in any copy.

CHAPTER 4

TRANSFER/CHANGEOVER PROCEDURES FOR FEMS

Article 1. In general

1.1. The paragraphs of the present Chapter define the procedures and details for transferring / changing the FEMs and the EAFDSSs.

1.2. There is a time constraint to those procedures, as provided below:

- The sale of a FEM from a manufacturer, importer or dealer is allowed within the 4-year validity period of the eligibility license of the respective model.
- The changeover of the FEM from a businessman to a businessman, when the fiscal memory must be replaced, is allowed within 4 years upon the date it was commissioned.
- The substitution of the fiscal memory due to full capacity is allowed within 7 years upon the date it was commissioned.
- The substitution of the fiscal memory due to malfunction is allowed within the time its warranty applies.

Article 2. Transfer/changeover procedures

A. TRANSFERRING FEMS - GENERAL

1. The FEMs may only be transferred from a user/businessman or owner (internal delivery) and hardware may only be leased to another businessman with permission to use an FEM if the old fiscal memory is first replaced with a new memory.
2. The body of the FEM (without the fiscal memory) may be transferred in the following cases only, provided that the fiscal memory is first stopped (and removed):
   a) from user/businessman or owner to a salesman/dealer in FEMs or to an FEM manufacturer/importer or technical support company;
   b) from a salesman/dealer to another salesman/dealer in FEMs or to an FEM manufacturer/importer or technical support company;
   c) from a leasing company to a salesman/dealer in FEMs or to an FEM manufacturer/importer or technical support company.
3. In all events, the FEM shall be transferred from the vendor/dealer to a businessman/user with the fiscal memory activated.
4. The "cash registers received log" kept in accordance with the provisions of paragraph 1 of decree no. 1133630/1096/0015/POL. 1326/13.12.1996 by the Minister for Finance by businessmen dealing in used FEMs shall be renamed "FEMs and fiscal memories received log" and shall continue to be kept and inspected. This log shall be used to record fiscal memories on receipt of each used FEM or fiscal memory of which delivery is taken for any reason other than forservicing and repair.
5. Mandatory submission of a copy of the receipt of changeover of the FEM to the local tax office shall no longer be required in the followingcases:
   a. sale of the body of the FEM (without the fiscal memory);

b. sale of a new fiscal memory by a professional salesman of FEMs to another professional salesman/dealer of FEMs.

6. Wherever the present decision requires the new service and repair log to be endorsed and a TAXIS form B1 to be completed, the statutory declaration completed and submitted under the version of Article 8 of Law 1599/1986 in force at the time shall be deferred under Article 4 (2) of Law 1809/1988 if the data entered on the declaration are recorded in Table F of TAXIS form B1, in which case a protocol shall be issued by the tax office.

B. TRANSFERRING FEMS/REPLACING OLD FISCAL MEMORIES WITH NEW MEMORIES / ISSUING NEW SERVICE LOGS

1. Transferring used FEMs from user or owner (vendor) to another businessman/user (purchaser) with the fiscal memory removed/replaced

1.1. Action by vendor

1.1.1. Remove/replace fiscal memory

Before removing/replacing the fiscal memory, an application shall be filed with the local tax office in the form of a statutory declaration under the version of Article 8 of Law 1599/1986 in force at the time, stating:

- the full details of the vendor and the purchaser;
- the registration number of the FEM from which the fiscal memory is being removed because the FEM is to be transferred;
- the place at which the fiscal memory is to be removed/replaced (stated address of vendor, at which the FEM is operated, or of authorised engineer). The place must come within the area of jurisdiction of the tax office responsible for the vendor's stated place of operation of the FEM;
- the time at which the fiscal memory is to be removed/replaced, which must be at least three and no more than five working days after submission of the declaration/application. The fiscal memory shall be removed/replaced during the working hours of the tax office if a tax officer is to be present;
- if no notice is received from the local tax office, the vendor may proceed to remove the fiscal memory on the third working day after submissionof the declaration/application.

1.1.2. The following action shall be carried out on the vendor's responsibility when fiscal memory is removed/replaced:

a) Generate final memory data record

The final "Z" daily sales report prior to removal of the fiscal memory or, if it does not show the final cumulative totals, a periodic fiscal memory report shall be generated showing the following cumulative turnover and VAT totals from when the fiscal memory was commissioned:

- four (4) amounts in VAT, corresponding to VAT rates A, B, C and D (4%, 8 %, 18% and 36%);
- total gross detaxed revenue (net of VAT), corresponding to VAT rates A+B+C+D (4%, 8%, 18% and 36%);
- the amount in zero-rated revenue (rate E).

b) Service log

The details of the vendor and the purchaser, the date, place, registration number of the old and new tax data memories etc. and the final cumulative totals from when the old (removed) fiscal memory was commissioned shallbe entered on a suitable page in the old service and repair log for the FEM.The service and repair log shall be signed and stamped by the vendor and by the authorised engineer and by the tax officer, if present.

c) Unsealing the FEM

The FEM shall be unsealed by an authorised engineer and the fiscal memory shall be removed and handed to the vendor, who shall keep it, with the service and repair log, for the period of time stipulated under Article 21 ofthe Code of Tax Books and Records.

d) A fiscal receipt shall be **issued** in accordance with the version of Article 4 (1) of Law 1809/1988 in force at the time.

1.1.3. Submit documentation

The following shall be completed and filed with the local tax office within 10 calendar days of the date on which the fiscal memory was removed/replaced and the fiscal receipt issued:

- TAXIS form B2, with code 5 (transfer of FEM/sale) entered as the stop code for the FEM.
- A photocopy of the final "Z" daily sales report or periodic fiscal memory report generated. The corresponding original record must be presented at the same time.
- The old service and repair log.

1.1.4. If the vendor was formerly a businessman (internal delivery), the alternative simplified procedure described in Chapter A, paragraph II of circular 1095857/264/POL.1196/0015/13.10.1999 shall apply, where relevant, to the submission of documentation.

1.1.5. Action by the tax office

The tax officer with jurisdiction shall check the information submitted in accordance with the foregoing, stamp the corresponding page of the service and repair log with the details of the tax office and the date, sign the service and repair log and return it to the vendor (now previous owner) for safe keeping.

1.2. Action by purchaser

1.2.1. The following shall be carried out on the responsibility of the purchaser and authorised engineer:

a) Fit new (empty) fiscal memory

The vendor (dealer/supplier) of the new fiscal memory shall give the new owner the new service and repair log, in which the details of the new fiscal memory and the exact type and properties of the FEM to which it is to be fitted have been entered, and the relevant receipt (dispatch note or dispatch note/invoice), raised in accordance with Article 4 (1) of Law 1809/88, together with the fiscal memory.

b) Activate new fiscal memory

- The special screw (security screw) on the FEM shall be sealed usingthe special "punch" and a suitable material which cannot be scraped off.
- The new metal plate with the details of the new fiscal memory shall be fitted/affixed next to the old plate.

c) Generate "Z" daily sales report

- A "Z" daily sales report or a periodic fiscal memory report shall be generated in accordance with paragraph 2.B.1.1.2a above.

The totals recorded should have zero values.

The date entered on the record generated should be no more than two working days from the date of submission thereof to the local tax office.

1.2.2. Submit documentation

The following shall be completed and filed with the local tax office within 10 calendar days of the date on which the new fiscal memory was fitted and the receipt received:

- A solemn statement under Article 8 of Law 1599/1986, in accordance with Article 4 (2) of Law 1809/1988.
- TAXIS form B1.
- TAXIS form B2, with code 3 (PURCHASE OF NEW MEMORY) entered as the start code for the FEM.
- A copy of the receipt of purchase for the new fiscal memory.
- A photocopy of the recently generated "Z" daily sales report and/or fiscal memory report. The original report, showing the cumulative turnoverand VAT totals from when the new fiscal memory was commissioned, as stipulated in paragraph 2.B.1.2.1c above, shall also be presented.
- The new service and repair log, with the details stipulated in paragraph **2.** B.1.2.1a above entered in it.

2.1.1. Action by the tax office

The tax officer with jurisdiction shall check the details submitted, **endorse** the new service and repair log, stamp the corresponding page with the details of the tax office and the date, sign the stamped/endorsed service and repair log and return it to the new owner.

New service and repair logs shall be endorsed using the procedure laid down in decree no. 1027421/680/0006B/POL. 1078/24.2.1998 by the Minister for Finance (Government Gazette 193B/03.03.1998) and circular no. 1035798/224/0015/POL.1086/05.04.1999 (e.g. by affixing the special endorsement stamp issued under the TAXIS system).

2. Transferring the used body of an FEM from the owner (other than professional salesman/dealer) or user to a professional salesman/dealer (purchaser) with fiscal memory removed

2.1. Action by vendor

2.1.1. Remove fiscal memory

Before removing the fiscal memory, an application shall be filed with the local tax office in the form of a statutory declaration under the version of Article 8 of Law 1599/1986 in force at the time, in accordance with the requirements of paragraph 2.B.1.1.1. above.

2.1.2. The following action shall be carried out on the vendor's responsibility when the fiscal memory is removed:

a) Generate final memory data record

The procedure described in paragraph 1.1.2a above shall apply.

b) Service log/accompanying receipts

The information stipulated in paragraph 2.B.1.1.2b above shall be entered on a special page in the service and repair log for the FEM.
This page in the service and repair log shall take the place of the fiscal memory removal protocol. The details of the authorised engineer who removed the fiscal memory and resealed the body of the FEM and the full details of the company/business in which he works, signed by him and handed to the purchaser with the receipt issued, shall be entered on a photocopy of the page on which these details appear.

c) Unseal/reseal FEM

The FEM shall be unsealed by an authorised engineer and the fiscal memory shall be removed. The authorised engineer shall then seal the body of the FEM using the special screw (security screw) and "punch" and a suitable material which cannot be scraped off.
The fiscal memory shall be handed to the vendor, who must keep it, together with the service and repair log, for the period of time required underArticle 21 of the Code of Tax Books and Records.

d) Accompanying documentation

The photocopy of the page in the service and repair log containing the fiscal memory removal protocol and the receipt shall accompany the body of the FEM whenever it changes hands.

2.1.3. Submit documentation

The documentation referred to in paragraph 2.B.1.1.3. above shall be completed and filed with the local tax office within 10 calendar days of the date on which the fiscal memory was removed. Code 6 (sale of used FEM to a dealer) shall be entered on form B2 as the stop code for the FEM.

2.1.4. Action by tax office

The tax officer with jurisdiction shall check the details submitted, stamp the relevant page of the service and repair log with the details of the tax office and the date, sign the service and repair log and return it to the vendor (now previous owner) for safe keeping.

2.2. Action by purchaser

a) The purchaser/dealer shall immediately complete the endorsed "FEMs and fiscal memories received log" (1133630/1096/POL.1326/0015/13.12.1996) with the following information:

- Date of receipt.
- Full name or trading name of previous user/owner.
- Make and type (model) of FEM.
- Registration number of FEM.

When the body of the FEM is sold to another salesman/dealer, the date of delivery or dispatch (as applicable) shall be entered in the same log, together with the number of the relevant fiscal receipt, and it shall be delivered or dispatched together with the accompanying documentation (paragraph 2.B.2.1.2d above).

b) Whenever a used FEM acquired by a dealer before the measure entered into force (01.01.2003) changes hands, the dealer shall be responsible for removing the fiscal memory. The dealer must keep the fiscal memory removed, together with the corresponding accompanying service log, for the time required under the provisions of the Code of Tax Books and Records.

The purchaser (professional dealer) shall not be obliged in such cases to notify the local tax office or submit documentation.

3. Installation of a new fiscal memory in the body of a used FEM by a dealer (vendor) and transfer of the FEM (with new fiscal memory activated) to a new user (businessman/purchaser)

3.1. Action by vendor (dealer)

The vendor (dealer) in possession of the body of the FEM and the accompanying documentation (paragraph 2.B.2.1.2d above) shall take the following action before the FEM is transferred to a new user (businessman/purchaser) with the new fiscal memory activated:

a) **supply new fiscal memory**: supply shall be proven from the copy of the receipt issued in accordance with paragraph 2.B.1.2.1a above;
b) immediately **update** the endorsed "FEMs and tax data memories received log" with the necessary details, in accordance with paragraph 2.B.2.2a above;
c) have the body of the FEM to which the new fiscal memory is to be fitted **unsealed** by an authorised engineer;
d) **have the new (empty) fiscal memory fitted** by an authorised engineer;
e) **activate the new fiscal memory**;

f) have the authorised engineer **reseal** the special screw (security screw) using the special "punch" and a suitable material which cannot be scraped off and fit/affix the new metal plate with the details of the new fiscal memorynext to the old plate;

g) **update the service and repair log**.

h) The following shall be confirmed for the new user (businessman) of the FEM on the page of the new service and repair log which takes the place of the statutory declaration under the version of Article 8 of Law 1599/1986 in force at the time:

- a) that the FEM in question has undergone technical inspection by an authorised engineer and complies fully with the technical and operating specifications for the model/type of FEM in question, as approved by the cross-party committee set up under Article 7 of Law 1809/1988;
- b) that the software (fiscal microcode) installed in the FEM has not been modified in any way and complies fully with that submitted to the relevant departments of the Ministry of the Economy and Finance and the relevant cross-party committee set up under Article 7 of Law 1809/1988.

The authorised engineer shall stamp this page with his details and sign it. If there is no space in the service and repair log, the confirmation may be set out in a statutory declaration which shall be attached to and form an integral part of the service and repair log.

The details required (date, place, old and new fiscal memory registration numbers etc.) shall be entered on a special page in theservice and repair log on the basis of the accompanying documentation (paragraph 2.B.2.1.2d above). The service and repair log shall be signed and stamped by the dealer and the new purchaser.

Once the above action has been completed:

i) the used FEM (with the new fiscal memory activated) shall be delivered to the new purchaser, together with the completed service and repair log and a copy of the relevant receipt of sale (for the entire FEM), generated in accordance with the version of Article 4 (1) of Law 1809/1988 in force at the time.

3.2. Action by purchaser/user (businessman)

Submit documentation

The purchaser shall complete and submit the following to the local tax office within 10 calendar days of receipt of the documentation:

- a statutory declaration under the version of Article 8 of Law 1599/1986 in force at the time, in accordance with the version of Article 4 (2) of Law 1809/1988 in force at the time;
- TAXIS form B1;
- TAXIS form B2, with code 3 (PURCHASE OF NEW MEMORY) entered as the start code for the FEM;
- a copy of the fiscal receipt provided by the vendor;
- a photocopy of the recently generated "Z" daily sales report and/or fiscal memory report. The original report, showing the cumulative turnover and VAT totals from when the new fiscal memory was commissioned, as stipulated in paragraph 2.B.1.2.1c above, shall also be presented;

- the new service and repair log, with the details laid down in paragraph 2.B.1.2.1a above entered in it.

4. Interruption to leasing agreement for FEM

If a leasing agreement for a FEM is interrupted, the old (used) fiscal memory must be removed and kept by the lessee/user of the FEM. Specifically:

4.1. If a leasing agreement for an FEM is interrupted and, at the same time, it is leased to a new lessee/user, the procedures laid down in paragraph 2.B.1 above shall apply *mutatis mutandis* and the relevant documents (agreements etc.) shall be presented to the local tax office on the responsibility of the leasing company, the old lessee and the new lessee (as applicable).

4.2. If the FEM is not leased to a new lessee/user when the leasing agreement for the FEM is interrupted, the old fiscal memory shall be removed in accordance with the procedure laid down in paragraphs 2.B.2.1 to 2. B.2.1.4 above and the body of the used FEM shall be kept by the leasing company, which shall deliver it with a new fiscal memory activated in accordance *mutatis mutandis* with the procedure laid down in paragraph 2.B.3 above, with the exception of paragraph 2.B.2.1b, if it is subsequently leased to a new lessee/user.

C. TRANSFERRING FEMS WITHOUT REPLACING THE OLD FISCAL MEMORY WITH A NEW MEMORY

1. Internal delivery

The FEMs may be transferred to a new holder without first replacing the fiscal memory with a new memory in the following cases, which do not qualify as transfer or sale.

1.1. In the event of internal delivery of the FEM because a sole proprietorship ceased to trade and the same person started up a new business.

1.2. In the event of internal delivery of the FEM to a member of a dissolved company (due to acceptance of a company share in kind), provided that the said member does not qualify as a businessman on other grounds. In this case the member of the dissolved company shall keep the FEM but refrain from using it.

1.3. Action by new owner

The following shall be submitted to the local tax office on the responsibility of the new owner before a declaration of cessation of trading is made in instances 1.1. and 1.2. above:

- a solemn statement under the version of Article 8 of Law 1599/1986 in force at the time, declaring the cessation of activity, the details of the owner of the FEM and the place (address) at which the FEM and service andrepair log are being kept;

- TAXIS form B2, with code 10 (internal delivery) entered as the stop code for the FEM;
- an internal delivery record, issued no more than ten days before the date of submission thereof;
- a photocopy of a recently generated "Z" daily sales report or, if it does not show the final cumulative totals, a fiscal memory report. The original, showing the cumulative running total for turnover and VAT from when the FEM was commissioned, as stipulated in paragraph 2.B.1.1.2a above, shall also be presented.
  In this case, the date on which the report was generated must be no more than two working days before the date of submission thereof to the tax office;
- the service and repair log, with the required details entered in it and the corresponding pages signed where necessary.

1.4. Action by tax office

The tax officer with jurisdiction shall check the details submitted, stamp the service and repair log with the details of the tax office, sign the service and repair log and return it to the owner for safe keeping.

The FEM and the service and repair log shall be kept on the responsibility of the natural person/owner for the period of time stipulated in the provisionsof the Code of Tax Books and Records in force at the time and shall be made available to the auditing authorities in the event of an audit. It is preferable that the FEM and the service and repair log are allocated for safekeeping to a member who is a businessman due to a different reason, in order for theFEM to be monitored by the TAXIS system.

If the owner referred to in paragraph 2.C.1.1 resumes trading as a sole proprietor, the procedure for declaring resumption of trading and any changes (e.g. trading name, address etc.) shall apply.

If the owner referred to in paragraph 2.C.1.2 starts trading, the procedure set out in paragraph 2.B.1 above shall apply.

2. Other instances in which the fiscal memory need not be replaced:

2.1. In the event of a business formed by transformation (merger, demerger, takeover), provided the new (transformed) business has all the rights and obligations to apply the provisions of the Code incumbent upon any of the businesses or branches transformed, as their successor in title, given that this does not qualify as transfer or change of user or owner.

2.2. In the event of inheritance or parental gift.

2.3. In the event of the transfer of an unused FEM, the fiscal memory ofwhich demonstrably does not contain daily or cumulative financial transactiondata.

2.4. Whenever a FEM/taxi meter automatic financial processing unit on a passenger vehicle for public use (taxi) or a share in the operation thereof is transferred to another operator.

2.5. Action by new user/owner

The following shall be submitted to the local tax office on the responsibility of the user/businessman or owner:

- a solemn statement of the transfer under the version of Article 8 of Law 1599/1986 in force at the time. The declaration must contain the details of the owner/user before and after the transfer.
- TAXIS form B2, with the following stop and start codes for the FEM :
  - 28 (TRANSFORMATION (MERGER/TAKEOVER));
  - 24 (CESSATION *CAUSA MORTIS)* or 15 (INHERITANCE/PARENTAL GIFT);
  - 6 (SALE OF USED FEM) or 1 (PURCHASE)
- a relevant deed in evidence of the transfer (acquisition of FEM), such as memorandum and articles of association of the company filed with the local prefecture, declaration of inheritance etc.;
- a photocopy of a recently generated "Z" daily sales report or, if it does not show the final cumulative totals, a fiscal memory report before and afterthe transfer. The originals, showing the cumulative totals in turnover and VAT from when the FEM was commissioned, in accordance with paragraph 2.B.1.1.2a above, shall also be presented.
  The cumulative totals shown must not show any difference between the report generated before the transfer and the report generated after the transfer;
- the service and repair log, with the details before and after the transfer entered in it and the corresponding pages signed where necessary.

2.6. Declaration of transfer of FEM / taximeter automatic financial processing unit (taximeter fiscal printer)

The documentation referred to in paragraph 2.C.2.5, sub-paragraphs a), b) and e) shall be submitted to the tax office of the new operator/purchaser alone of all the transacting parties, or by the purchaser, duly authorised by the vendor, together with:

- a certified photocopy of the deed of transfer/sale of the taxi. The original shall also be presented;
- a photocopy of the final "Z" daily sales report generated by the vendor and of the first "Z" daily sales report generated by the purchaser/operator. The originals shall also be presented;
- the service and repair log, in which the details of both the vendor and the purchaser, the date and the final cumulative totals in turnover and VAT for the operator in question from when the FEM/taxi meterautomatic financial processing unit was commissioned have been entered on a suitable page for the operator in question and which has been signed/stamped by both the vendor and the purchaser.

2.7. Action by the tax office

The tax officer with jurisdiction shall check the details submitted, stamp the corresponding pages of the service and repair log with the details of the tax office, sign the service and repair log and hand it over to the owner/user for safe keeping. Where a FEM/ taximeter automatic financial processing unit is transferred, the purchaser's tax office, provided that it does not identify any difference in the amounts in turnover and VAT, shall

immediately fax the vendor's B2 form to his tax office, which shall proceed to change or stoppage thereof. The purchaser's tax office shall then confirm the change or stoppage and FEM the new owner/user in the system.

D. DECOMMISSIONED FEM

Whenever a FEM is out of commission, on the responsibility of the owner/user:

a) a "Z" daily sales report shall be generated or, if it does not show the final cumulative totals, a fiscal memory report showing the cumulative running totals in turnover and VAT from when the FEM was commissioned, in accordance with paragraph 2.B.1.1a.

In the case of FEMs installed and operating in a seasonal business, the above report shall be generated on the final expiry date of the season. This date shall be no more than thirty calendar days after the date on which the previous (last) "Z" daily sales report was generated;

b) the service and repair log shall be updated by the user of the FEM andthe words "Decommissioned - out of service", the serial number and details ofthe "Z" daily sales report generated in accordance with the foregoing and thedate on which it was generated shall be shown. The user of the FEM shall sign this page and stamp it with his company's stamp.

The above page in the service and repair log shall be updated with the word "Recommissioned" and the corresponding date when the FEM is recommissioned and the first transaction receipt is generated.

E. ACQUISITION OF NEW (UNUSED) FEM

1.1. Action by vendor

The vendor shall issue the deed of sale of the FEM with two additional copies, one of which shall be sent the purchaser's tax office within 10calendar days of issue and the other of which shall be handed over to the purchaser together with the original.

1.2. Action by purchaser

The purchaser shall submit the following to the tax office responsible for his registered office within 10 calendar days of issue/receipt of the deed:

- a solemn statement under the version of Article 8 of Law 1599/1986 in force at the time, in accordance with Article 4 (2) of Law 1809/1988;
- TAXIS form B1;
- TAXIS form B2;
- a photocopy of a recently generated "Z" daily sales report. The original shall be presented at the same time;
- the accompanying service and repair log.

1.3. Action by the tax office

The procedure laid down in paragraph 2.B.1.2.3. above shall apply *mutatis mutandis* for the purpose of endorsing the service and repair log accompanying a new (unused) FEM.

F. SPECIAL SECURE DOCUMENT SIGNING DEVICES (EAFDSS)

1. Reselling special secure document registration devices (EAFDSS)

1.1. The above procedures shall apply, *mutatis mutandis*, to the acquisition and reselling of FEMs which qualify as EAFDSSs, in which case a "Z" daily registered document tax report shall be generated in lieu of the "Z" daily sales report or fiscal memory report showing the cumulative totals in turnover and VAT and the date of generation and general serial number of the "Z" daily sales report daily registered document tax report (from when the EAFDSS was commissioned) and the final general daily advanced secure electronic digital summary registered shall also be checked.

1.2. The content of this report shall comply with the requirements of Chapter 3, paragraph 2.7.

2. Acquisition of a new special secure document signing device (EAFDSS)

2.1. Where a new (unused) EAFDSS is acquired, the documents (receipts) generated need not be registered before generating the "Z" daily registered document tax report.

3. Stopping special secure document signing devices (EAFDSS)

3.1. Whenever a declaration of pause of a special secure document signing device (EAFDSS) is made (due to transfer or on other grounds), the final general daily advanced secure electronic digital summary, which must be identical to that entered on the corresponding "Z" daily registered document tax report, shall be entered in the service and repair log which accompanies it for safe keeping. A photocopy of this report shall be submitted together with the corresponding original for inspection by the local tax office when the declaration of pause of the EAFDSS is made. In addition, a WORM technology (non-rewritable) CD or DVD shall be filed with the tax authority, on which the VAT registration number of the business, the registration number of the EAFDSS and the date shall be marked with indelible marker, containing all the a.txt, b.txt, c.txt, e.txt, d.txt, and s.txt files that have been generated since the commissioning of the EAFDSS.

CHAPTER 5

VALIDITY

Article 1.Entry into force

1.1 From the effective date of the presence decision, the provisions of the decision issued by the Ministry of Finance no. 1100772/1474/0015/ΠΟΛ. 1135/26.10.2005 (Government Gazette Β1592/17.11.2005) as applied, cease applying.

1.2 The provisions of paragraph 4, of article 7, of law 1809/1988 (Government Gazette A' 229) apply respectively for the various types of FEMs defined herein.

1.3 The provisions herein shall enter into force on publication thereof in the Government Gazette.

This decree shall be published in the Government Gazette.

Athens, December 13, 2012

THE DEPUTY MINISTER
GEORGIOS MAVRAGANIS