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- A) General Directorate for Taxation
 - I. Directorate for Audit Procedures
 - Department A'

- B) General Directorate of Electronic Government
 - I. Directorate for Tax Applications Development
 - Department D'

 - II. Directorate of Operational Procedures Department B'

Postal Address: 180 Piraeus str
Postal Code: 17778 Tavros Attikis
Phone: 213 1410810-7
Url: www.aade.gr

To: As per the Distribution list

Topic: «Obligations of Electronic Data Issuance Service Providers and control procedures for the provision of electronic data issuance services»

DECISION

The Governor of the Independent Authority for Public Revenue

Having regard to:

1. The provisions of:
 - a) articles 8, 12, 14 and in particular par. 7 thereof as added by article 239 of law 5222/2025 (Government Gazette A'134) and 15 of law 4308/2014 "Greek Accounting Standards, related regulations and other provisions" (A'251) and par. 11 of article 71F of law 4172/2013 (A'167),
 - b) articles 16 and 17 of law 5104/2024 "Tax Procedure Code and other provisions" (hereinafter referred to as the TPC) (A' 58),

- c) of Chapter A of Part One of law 4389/2016 "Urgent provisions for the implementation of the agreement on fiscal targets and structural reforms and other provisions" (Government Gazette A' 94) and in particular article 7, paragraph 1 of article 14 and article 41 thereof.
- 2. The joint decision of the Deputy Minister of Finance and the Governor of the Independent Authority for Public Revenue under reference A.1138/2020 "Determination of the scope of application, the time and the procedure for electronic data transmission to the Independent Authority for Public Revenue, as well as any other necessary matter for the implementation of the provisions of article 15A of law 4174/2013 (TPC)" (B' 2470).
- 3. The decision of the Governor of the Independent Authority for Public Revenue under reference A.1155/2023 "Determination of the scope of application, time, method and procedure for interconnection of Electronic Funds Transfer at the point of sale (EFT/POS) Payment Instruments, used by the entities of article 1 of law 4308/2014 (A'251) with their Cash Systems, Payment Service Providers and the IAPR, as well as any other more specific issue for the implementation of the provisions of article 15B of law 4987/2022 (TPC)". Implementation on the principle of "collection via card - mandatory issuance of a document by a Cash System" (B' 5992 and B' 6514).
- 4. The decision of the Deputy Minister of Finance under reference A.1035/2020 "Obligations of Electronic Data Issuance Service Providers and procedures for controlling the provision of electronic data issuance services" (B' 551).
- 5. The decision of the Governor of the Independent Authority for Public Revenue under reference A.1258/2020 "Determination of the procedure and method of submitting declarations of the exclusive use of electronic invoicing through a Provider and the acceptance of electronic invoicing through a Provider, as well as any other specific issue, including the monitoring of the implementation of these obligations for the implementation of article 71F of law 4172/2013, as in force" (B' 5243).
- 6. The decision of the Governor of the Independent Authority for Public Revenue "Organization of the Independent Authority for Public Revenue (IAPR)" (B' 4738) under reference Δ.ΟΡΓ.Α 1125859 ΕΞ 2020/23.10.2020.
- 7. The Act of the Council of Ministers No. 1/20.1.2016 "Selection and appointment of the General Secretary of the General Secretariat of Public Revenue of the Ministry of Finance" (Υ.Ο.Δ.Δ. 18), in combination with the provisions of the first sub-paragraph of par. 10 of article 41 of law 4389/2016, the decision of the Board of Directors of the IAPR No. 39/3/30.11.2017 (Υ.Ο.Δ.Δ. 689), the decision of the Minister of Finance under reference 5294ΕΞ2020/17.01.2020 (Υ.Ο.Δ.Δ. 27) as well as the decision of the Minister of National Economy and Finance No. 7608/17.1.2025 on "Renewal of the term of office of the Governor of the Independent Authority for Public Revenue " (Υ.Ο.Δ.Δ. 11).
- 8. The need to define the conditions and procedure for granting and revoking the suitability license for electronic data publishing software available in

the Greek territory by the Providers of relevant services, as well as the specifications that each software must meet.

9. The fact that the provisions of this decision do not result in any expenditure on the budget of the Independent Authority for Public Revenue.
10. The fact that the provisions of this article abolish the administrative procedure with the official title [“Obligations of Electronic Data Issuance Service Providers and procedures for controlling the provision of electronic data issuance services” (B'551)] and Unique Registration Number (URN) in the National Registry of Administrative Procedures “Mitos” “446113”.

WE HEREBY DECIDE

The obligations of Electronic Invoicing Providers, as well as the procedures regarding the audit of invoices and retail sale receipts issued using services provided by Electronic Invoicing Providers.

Article 1

Electronic Invoice Service Provider

- 1) An electronic invoice service provider is an entity that, upon order from another entity (obligated entity), authenticates and transmits on its behalf sales invoices issued using its services. The said sales invoices are delivered to the obligated entity and transmitted directly to their recipients by the Provider. The above-mentioned, regarding the authentication and transmission of documents by the Provider, also apply to the sales documents that the Provider issues in the context of its business activity. The terms, “Provider of electronic issuance of sales documents”, “Provider of electronic issuance services” and “Provider of issuance of data” are considered as terms with identical content and are hereby summarized with the term “Provider”.
- 2) In the event that the obligated entity provides the above services on its own behalf and exclusively for wholesale (B2B) transactions, serving its main economic activity, it is called a “Self-Provider” and bears part of the Provider’s obligations. In order for an entity to be entitled to apply for a suitability license as a Self-Provider, it must have a permanent establishment in Greece and its gross revenue cycle (E3 – code 047) for the last year for which the deadline for submitting the Income Tax Return has passed, must amount to at least fifty million (50,000,000) euros.

Article 2

Establishment of the Committee for the Assessment of the Suitability of the Software of an Electronic Invoice Service Provider or Self-Provider

- 1) The Provider or the Self-Provider is required to have a "suitability license" for the electronic data issuance software they own. For this purpose, a permanent five-member Suitability Audit Committee is established within the Independent Authority for Public Revenue (IAPR) to certify the software with regard to the Electronic Data Issuance, hereinafter referred to as the "Committee".
- 2) The Committee consists of: a) three (3) employees of the Independent Authority for Public Revenue, b) one (1) representative of the commercial and industrial community and c) one (1) representative of the Federation of Hellenic ICT Enterprises (S.E.P.E.), who are nominated by the relevant Associations or Chambers.
- 3) The Chairman and the members of the Committee are appointed by decision of the Governor of the IAPR.
- 4) The Committee is responsible for both the approval of the Provider's or Self-Provider's electronic data issuance software (granting of a suitability license), following the necessary audits to verify compliance with the specified conditions, specifications and supporting documents, as well as the revocation of the suitability license, in accordance with the provisions of articles 3, 4, 10 and 12 respectively. The Committee may assign part of the relevant audits to an accredited or certified laboratory or body, which shall prepare and deliver to the Committee a detailed evaluation report. The cost of the audits shall be covered by the company applying for or holding the suitability license.
- 5) The granting of the suitability license for each Provider's and Self-Provider's electronic data issuance software is carried out prior to its release for use. The approved software receives a unique suitability license number of "Electronic Data Issuance Service Provider", hereinafter referred to as "Y.PA.H.E.S." / E.D.I.S.P.".
- 6) In the event that the Committee determines that there are grounds for revoking the "Y.PA.H.E.S." / E.D.I.S.P." suitability license, in accordance with the provisions of article 12, it shall revoke, by its decision, the said license and set the date beyond which the use of the specific software is prohibited. The Committee ensures that the competent department of the Independent Authority for Public Revenue is informed, so that both the approval date and the commercial name of the licensed software, as well as any decision on the revocation of the relevant license and the commencement date of the prohibition of the use of the specific software, are posted on IAPR's website. A relevant message regarding the revocation of the Provider's license with whom contract exists and the date of

prohibition of use of the respective software is posted on the entity's account in the Tax Administration's information system (e-notifications application on the myAADE digital portal), while at the same time an electronic notification of the relevant posting is sent to the entity's email address, registered on the myAADE digital portal.

- 7) Once the Provider or the Self-Provider has successfully completed the audits for the transmission of electronic invoices issued within the framework of public contract execution and invoicing of other expenses of General Government bodies, the Independent Authority for Public Revenue posts a distinct notice on its website that the said Provider may also provide these services, following relevant notification from the General Secretariat of Public Administration Information Systems of the Ministry of Digital Governance.
- 8) The Committee may, within the validity period of the suitability license and in collaboration with the competent services of the Independent Authority for Public Revenue (IAPR) or external bodies, carry out regular or extraordinary audits on the compliance of the software's operation with the approved specifications.
- 9) The Committee may summon the Provider or the Self-Provider for a hearing to provide explanations if it detects widespread frequency or significant volume of document transmissions with loss of interconnection.

Article 3

Conditions for granting a “suitability license” for the software of an Electronic Invoicing Service Provider or Self-provider

- 1) An “Y.PA.H.E.S.” / E.D.I.S.P.” suitability license may be obtained by any legal person or legal entity that has its headquarters or operates through a permanent establishment in Greece, in accordance with article 6 of law 4172/2013.
- 2) The Provider or the Self-Provider is obliged to:
 - a) Maintain the appropriate technical personnel for the customer network they serve.
 - b) Maintain a documented and verifiable security policy for the retention of digital data either at the group level or at the entity level. The security policy for the retention of invoice data shall be substantiated by an ISO-27001 Security Certificate or any other Security Certificate deemed by the Committee to meet equivalent standards concerning the assurance of confidentiality, integrity, and availability of digital data during their storage and transmission.
 - c) Have financial solvency throughout the support period of the software for which they have been granted a suitability license.
 - d) Maintain within the territory of the European Union the data

relating to the issued documents.

Article 4

Process for granting a “suitability license” for the software of Electronic Data Issuance.

- 1) For the granting of an “Y.PA.H.E.S.” / E.D.I.S.P.” suitability license, the interested entity files a relevant request to the Committee, submitting the necessary supporting and accompanying documents, as listed below and specified where required in Annexes A and C.
- 2) The entity applying for an “Y.PA.H.E.S.” / E.D.I.S.P.” suitability license shall submit to the Committee:
 - a) Complete description of the process for issuing sales documents as well as the technical methodology that ensures the secure authentication (certification of origin, content integrity) of the documents.
 - b) Full description of the implementation method of the software interfaces used for communication of the entity or of the physical points of data issuance with the Provider or Self-Provider respectively (operational documentation).
 - c) Samples of documents (in the case of the Self-Provider, a sample of the entire set of documents is not required, but instead a sample of the types of documents included in its licensing application).
 - d) Full description of the process for transmitting the required data of each issued document to the IAPR, using the “myDATA” interface, as referred to in Annex B.
 - e) Binding draft standard contract, that signs with the contracting entities for the use of the licensed software (not provided in the case of the Self-Provider).
 - f) Documentation of the interconnection procedure of the cash systems of the Payment Service Users and the Payment Instruments (EFT/POS), in accordance with the provisions of the under-item A.1155/2023 decision of the Governor of the Independent Authority for Public Revenue, provided that the software supports retail transactions.
- 3) The Committee gathers the evaluation data of the proposal and audits the submitted supporting documents and/or the evaluation report of the laboratory/organization referred to in paragraph 4 of article 2 and decides on the granting or not of the “Y.PA.H.E.S.” / E.D.I.S.P.” suitability license. The Committee, provided that there is no outstanding issue in the submitted file due to the fault of the candidate Provider or Self-Provider, completes the granting procedure within a reasonable time.

The Provider is obliged to submit a request for extension of the license in the case of software that has already been approved and is being upgraded to support the interconnection of Cash Systems and Payment Instruments (EFT/POS) in accordance with the provisions of Annex C. Given that the said

devices or software may operate autonomously or be integrated into a single device (All in one – Cash Register/POS), each mode of operation requires explicit inclusion in the suitability license. In the case of licensing exclusively for one mode (autonomy or integration into a single device), licensing for another mode requires a new request.

- 4) For any modification or upgrade of the "“Y.PA.H.E.S.” / E.D.I.S.P." software, which has received a suitability license, the Provider or the Self-Provider shall submit to the Committee a relevant request with a description of the proposed changes. The Committee shall then decide on the request.
- 5) The "“Y.PA.H.E.S.” / E.D.I.S.P." suitability license is valid for five (5) years and may be renewed without limitation as to the number of renewals by decision of the Committee, after examining the supporting documents in accordance with Annex A2, submitted upon request of the Provider or the Self-Provider at the end of each five-year period. The Provider may at any time request the Committee to terminate the validity of the "“Y.PA.H.E.S.” / E.D.I.S.P." suitability license it holds. The first and second sentences also apply to suitability licenses granted under decision A.1035/2020 of the Deputy Minister of Finance.
- 6) In the event of an update of specifications by IAPR, the Provider and the Self-Provider are obliged to comply with them within fifteen (15) days from the date on which each newer version of the digital platform "myDATA" that incorporates the said specifications is put into production. In this case, the procedure of paragraph 4 is not followed.

Article 5

Providers' Obligations

- 1) The Provider is responsible for verifying the identity of the entity with which it contracts. The entity may be identified using its TAXISnet credentials.
- 2) The Provider or the Self-Provider bear the responsibility for ensuring all issued documents with respect to their issuance, authentication, integrity, readability, and the transmission of their data to the myDATA digital platform through the services it provides.
- 3) The Provider or the Self-Provider does not transmit data of entities arising from accounting entries in cases where there is no obligation to issue a document.
- 4) The Provider does not transmit data of entities that transact as public suppliers in the context of public contracts and correspond to tax revenue data issued during the execution of public contracts that fall within the scope of law 3978/2011 (A'137), in which the conclusion and execution of the contract have been classified as confidential or must be accompanied

by special security measures pursuant to the applicable legislative, regulatory or administrative provisions. In particular, according to the provisions of paragraph 3 of article 148 of law 4601/2019, these public expenditures do not fall within the scope of electronic invoicing in the context of public contracts. The above case, includes also documents, e.g. credit and supplementary invoices, whose initially issued and related documents, have been issued in the context of public contracts without the use of Provider services.

- 5) The Provider is obliged to provide immediate access to all data concerning each entity with which it contracts, both to the entity itself and to IAPR, within the retention period defined in par.10. To this end, the Provider must provide IAPR with a suitable interface for receiving document data of the entities with which it contracts. The interface allows the immediate extraction of all data of each document, based on the format and search criteria. In addition, the interface allows the extraction of a list of all documents issued by an entity in a specific calendar period within the time limit for their retention as defined in par. 10. A corresponding interface and access are also provided by the Self-Provider.
- 6) Upon request by the IAPR, the Provider shall deliver to the IAPR, within fifteen (15) working days, all data relating to the documents of the entities contracted with it, for a specific calendar period, within the period of obligation to retain them in accordance with par. 10. The Self-Provider is subject to the same obligation.
- 7) In the event of interruption of the provision of electronic data issuance services by the Provider to the contracted entity due to termination or completion of the cooperation between the two contracting parties or due to an acquisition, merger, transformation or any other change in the legal status of the Provider, the Provider is obliged to deliver to the entity all the documents that is obliged to keep in accordance with par. 10, in a time-stamped and digitally signed electronic mean. The delivered documents shall also include a) a digital summary that has been created including all the data and signed using a valid digital certificate of the Provider and b) the public key of the Provider's digital certificate.

In cases of acquisition, merger, transformation or any other change in the legal status of the Provider, and provided that the licensed software continues to be available to the Greek market and provided that its functional and technical specifications have not changed, its re-licensing is not required. Furthermore, provided that the Provider operates as a universal or special successor to another Provider being acquired, merged or transformed, the re-declaration of the contracting entities is not required and the relevant actions are carried out in-house by the IAPR.

In the event that the licensed software ceases to be available on the Greek market or in any other case of imminent termination of the cooperation between the contracting parties on the initiative of the Provider, the Provider is obliged to inform the contracting entity in writing, at least two

(2) months prior to the cessation of service provision, in order for the contracted entity to replace the software in question with other licensed software or another legal method of issuing its documents.

8) Alternatively, to the first sentence of paragraph 7, if the obligated entity agrees, the Provider with whom the cooperation was terminated shall deliver all of its data, that it is obliged to retain, to the new Provider. Correspondingly, the Self-Provider may deliver all of the data to the new Provider, if the entity's self-sufficient support is terminated.

9) The Provider or the Self-Provider shall transmit data of the issued accounting documents to the IAPR, in accordance with the provisions of article 16 of the Tax Procedure Code. The data transmitted are described in Annex B hereto.

10) The Provider or the Self-Provider is obliged to preserve the invoice data of the entity with which it contracts, as well as the corresponding authentication and documentation data, for as long as it is provided for to be preserved by the said entity, in accordance with article 7 of law 4308/2014 and article 13 of law 5104/2024. This obligation does not exempt the obligated entity from its independent obligation to preserve its accounting records.

11) The Provider or the Self-Provider ensures that the time of service provided to any "Y.PA.H.E.S." / E.D.I.S.P." user entity amounts to at least 99% of the time provided by the telecommunications network per calendar quarter. The Self-Provider has a similar obligation.

12) The Provider or Self-Provider shall provide an online tool for verifying/confirming the authenticity of documents issued by entities using the licensed software.

13) In the event of a permanent cessation of operation or revocation of the "Y.PA.H.E.S." / E.D.I.S.P." suitability license, the Provider or the Self-Provider shall deliver to the IAPR all data relating to the documents of the contracted entities for which it is obliged to keep records in accordance with par. 10. Alternatively, the procedures of par. 8 shall be carried out.

14) The Provider maintains the confidentiality of the data and information obtained, within the framework of its contractual relationship with the entities it contracts with and shall not disclose such data or information to third parties or use them for personal benefit or for the benefit of third parties. The Provider is obliged to record in the contract it signs with an obligated entity that carries out retail transactions, the details of another contract (number, date) that has been signed in accordance with paragraph 2 of article 7 between an internet provider (ISP Provider) and the obligated entity so that an alternative way of connecting to the internet is provided.

- 15) Before providing its services to a contracting entity and drawing up the relevant contract, the Provider must examine whether there is a reliable internet connection in the area where the obligated entity is located.
- 16) The Provider has the obligation to continuously and digitally inform the entity about the documents it has transmitted on its behalf, either in real time or in the event of connection loss.
- 17) The Provider or the Self-Provider is obliged to display the documents it transmits separately, both in the event of loss of interconnection between the obligated entity - Provider or the physical points of issue and Self-Provider (Transmission Failure_1) as well as in the event of loss of interconnection between the Provider or Self-Provider - IAPR (Transmission Failure_2).
- 18) The Provider is obliged to post monthly on its website aggregated statistical data regarding cases of loss of interconnection with the obligated entities. The Self-Provider has a similar obligation.

Article 6

Content and time of submission of the declarations for data issuance through a Provider or Self-Provider

- 1) The Provider is obliged to submit a "Declaration of Commencement of Electronic Issuance of Data" to declare the commencement of the provision of services to the respective contracting entity, which is obliged to issue revenue documents, through the myAADE digital portal, no later than ten (10) days from the date of entry into force of the contract with it. The Issuing Entity shall be notified by means of a relevant posting of the declaration on its account in the Tax Administration's information system (e-notifications application on the myAADE digital portal) and an electronic notification of the relevant posting by email to the email address registered on the myAADE digital portal and may accept or reject the Provider's declaration within ten (10) days from the date of its submission. If the deadline passes without action, acceptance is presumed. Accordingly, the Provider is also informed of the acceptance or rejection of its declaration by the contracting entity. In the event that the Provider does not submit the "Declaration of Commencement of Electronic Issuance of Data" within the above ten (10) day period, the contracting Entity-Issuer is obliged to submit the declaration itself, within a period of ten (10) days, from the expiry of the deadline for submission by the Provider.
- 2) The "Declaration of Commencement of Electronic Issuance of Data", which reflects the relationship between the Provider and the Issuing Entity, shall include at least the following information:

- a) Tax Identification Number (TIN) of the Issuing Entity.
- b) Full Name or Company Name of the Issuing Entity.
- c) Tax Identification Number of the Provider.
- d) Company Name of the Provider.
- e) "Y.PA.H.E.S." / E.D.I.S.P." Software.
- f) "Y.PA.H.E.S." / E.D.I.S.P." Software Suitability License Number.
- g) Date of signature of the Provider and Issuing Entity Agreement.
- h) Date of commencement of electronic issuance of data.
- i) Selection of transactions for electronic issuance of data:
 - i) Wholesale transactions.
 - ii) Retail transactions.
 - iii) Transactions for the execution of public contracts and invoicing of other expenses of General Government entities.
- j) Contract details (date, number, alternative internet provider in case of loss of connection, if retail transactions are supported).
- k) Submission date of the Declaration (assigned automatically).

Upon successful submission of the declaration, a unique number is assigned.

- 3) Before starting to use the Electronic Data Issuance Provider Services, the Issuing Entity submits and the Provider accepts a special authorization in the "Authorizations" section of Taxisnet.
- 4) The Self-Provider has similar obligation and within the same deadline to submit the "Declaration of Commencement of Electronic Issuance of Data". In the case of the Self-Provider, the "Declaration of Commencement of Electronic Issuance of Data", in which the indication "Self-Provider" is selected, includes the provisions of par. 2 except for items c), d), g) and subpar. ii) of par.i).
- 5) In any case of termination of the contractual relationship between the Provider and the Issuing Entity, a "Declaration of Revocation of Electronic Issuance of Data" must be submitted either by the Issuing Entity or the Provider, as applicable, by the tenth (10th) day of the following month from the month of termination of the contractual relationship, as evidenced from the date of the last transmission of an issued document through the use of the services of the specific Provider.

The "Declaration of Revocation of Electronic Issuance of Data" includes at least the following information:

- a. Tax Identification Number (TIN) of the Issuing Entity
- b. Full name or Company Name of the Issuing Entity
- c. Tax Identification Number (TIN) of the Provider
- d. Company Name of the Provider
- e. Initial Declaration Number
- f. Date of termination of services
- g. Date of initial Declaration

h. Date of Revocation Declaration (assigned automatically). Upon successful submission of the revocation statement, a unique number is assigned.

6) The Self-Provider has similar obligation and within the same deadline to submit a "Declaration of Revocation of Electronic Issuance of Data", in the event that it ceases to provide electronic data issuance services. In this declaration, the indication "Self-Provider" is selected and the provisions of par. 5) are included, except for par. c) and d).

Article 7

Electronic Invoice Issuing via a Provider -Specifications of the approved "Y.PA.H.E.S." / E.D.I.S.P." software

- 1. The documents of the obligated entities may be issued using the services of a Provider or a Self-provider through approved "Y.PA.H.E.S." / E.D.I.S.P." software. All invoices or retail sales documents, which are issued and authenticated using the services of an Electronic Invoicing Service Provider, are considered electronic invoices, based on the provisions of articles 14 and 15 of law 4308/2014. In particular, in the case of a Self-provider, documents are issued exclusively for wholesale transactions.
- 2. In all cases, the issuance of a document by the entity through a Provider or Self-Provider requires direct communication (online - real time) between the entity or the physical points of issuance and the Provider or the Self-Provider respectively, at the time of issuance of the document, which is defined in articles 11 and 13 of law 4308/2014. Cases of loss of interconnection are distinguished into loss of interconnection between a Provider and a contracted obligated entity or physical points of issuance and a Self-Provider, as well as loss of interconnection between a Provider or Self-Provider and IAPR. The first case of loss is marked on the documents issued and in the relevant data transmitted to the myData digital platform, with a distinctive indication "Loss of Entity - Provider Interconnection - Transmission Failure_1" and the second case of loss is marked with "Loss of Provider Interconnection - AADE/IAPR - Transmission Failure_2". In the case of issuing retail receipts, the obligated entity is required to have an alternative method of connecting to the internet either based on mobile telephony services (network provider

subscriber identity module – SIM card – Subscriber Identity/identification Module) or on another equivalent method of coverage through similar network provider services, which it uses for its successful interconnection with the Provider. The alternative equivalent method is mandatorily indicated in the contract between the Provider and the obligated entity in accordance with the provisions of paragraph 14 of article 5. In particular:

- a) In the event of loss of interconnection of the obligated entity or the physical points of issuance with the Provider or the Self-Provider (Transmission Failure_1) respectively, due to an interruption of the internet connection, for both retail and wholesale transactions (exclusively wholesale in the case of the Self-Provider), the obligated entity or the physical point of issuance continues to issue the relevant documents through its cash system without interrupting the transaction and transmits to the Provider or the Self-Provider, respectively, the documents within one (1) day from the date of issuance of each document, with the aim of their subsequent transmission via the Provider or Self-Provider to the myData digital platform and to their recipients. The indication "Loss of Entity - Provider Interconnection - Transmission Failure_1" is included in the overview content of the document via a two-dimensional barcode (QR code) under the responsibility of the contracting entity.
- b) In the event of loss of interconnection between the Provider or Self-Provider and the IAPR (Transmission Failure_2) due to an interruption in the internet connection, the obligated entity or the physical point of issue continues to issue wholesale and retail sales documents (exclusively wholesale in the case of Self-Provider) using the provider's or Self-Provider's software, without interrupting the transaction and transmits to the Provider or Self-Provider respectively, the documents in real time, with the aim of their subsequent transmission to the myData digital platform and to their Recipients within one (1) day from the date of issue of each document. The indication "Loss of Provider - AADE/IAPR Interconnection - Transmission Failure_2" is included in the overview content of the document via a two-dimensional barcode (QR code) under the responsibility of the Provider.
- c) In the event of loss of interconnection of the obligated entity or the physical points of issuance with the Provider or the Self-Provider (Transmission Failure_1) respectively due to an interruption of the electricity distribution system at the obligated entity's establishment, or at the physical point of issuance, the entity issues the retail and wholesale sales documents manually and transmits the documents in the manner specified in A.1138/2020 joint decision of the Deputy Minister of Finance and the Governor of IAPR.

3. In the case of issuing retail documents through a Provider instead of using an electronic tax mechanism, in accordance with the provisions of paragraph 10 of article 12 of law 4308/2014 (Government Gazette

A'251), there is an obligation to both mark the document data associated with the issued retail documents, and to ensure the uniqueness and authenticity of their marking with an additional mandatory indication of the time of their issuance.

4. The issued document is made available to the recipient in electronic form using the infrastructure of the Provider or the Self-Provider. In particular, in the case of retail sales of inventory or provision of services, the issued retail sales data are either sent electronically to private consumers on the condition that they can be shown by them in the event of a tax audit, or are printed and delivered to them with each delivery of inventory or completion of the provision of services.
5. Each document issued using the services of a Provider or Self-Provider must include, in addition to the fields defined in article 9 of law 4308/2014, the name, the website of the Provider or Self-Provider, the authentication string, the Unique Registration Number (URN-MARK), the date and time of issuance, as well as the document identifier. The Provider or the Self-Provider authenticates the document using the SHA-1 algorithm. Furthermore, for each issued document, the tax summary of the electronic element is sent to IAPR in a specific format type and following a specific sending procedure, posted on the IAPR's website. The above is described in Annex B.
6. Documents issued using Provider or Self-Provider services must bear a two-dimensional barcode (URL-type QR code), which is based on the encoded text returned by the myData digital platform upon successful transmission of the document and must also contain the received URN (MARK) (Unique Registration Number). The Provider or the Self-Provider confirms the content of the document through the two-dimensional barcode (QR code), which is used by the recipient or the competent employee of the Independent Authority for Public Revenue to review the entire document on the Provider's or Self-Provider's website. The technical details of the two-dimensional barcode (QR code) and the content of the overview are posted on the IAPR website. In the case of printing the documents issued using the services of a Provider or Self-Provider, it is mandatory, in addition to the fields specified in Article 9 of law 4308/2014, to include the time of issue, the URN (MARK), the two-dimensional barcode (QR code), the Document ID, the Document Authentication string, the "Y.PA.H.E.S." / E.D.I.S.P. software suitability license number, and the website of the Provider or Self-Provider.

In the event of a loss of connection:

- a) between the obligated entity and the Provider or physical points of issue and the Self-Provider, the documents shall not include the data specified in Annex B. Instead, they shall have the indication "Loss of Entity - Provider Interconnection - Transmission Failure_1", under the responsibility of the obligated entity, which issues the said documents with a two-dimensional barcode (QR code).

- b) between the Provider or Self-Provider and IAPR, the documents shall contain the data specified in Annex B without the URN (MARK) and the Authentication String. In addition, the indication "Loss of Provider – AADE/IAPR Interconnection - Transmission Failure_2" is included, under the responsibility of the Provider or Self-Provider, who transmits the documents in question to the myDATA digital platform.
- c) Following the completion of the transmission process, the documents are updated and include the data in Annex B, as attributed by the IAPR.

7. The electronic document is sent to the recipient by the issuer's Provider or the Self-Provider, directly to him, provided that the recipient does not use the services of an electronic data issuance Provider, with the recipient defining the method of receiving the document, otherwise, the electronic document is sent through the recipient's Provider. The display of the document sent by the Provider may differ from the display of the document kept by the Issuing entity for its own purposes. Exceptionally, in cases of transactions carried out within the framework of public contracts and invoicing of other expenses of General Government bodies, the electronic document is sent to the recipient through the Interoperability Center (IC/KED) of the General Secretariat of Information Systems and Digital Governance (GSISDG), which operates as a hub for routing their data to the information systems of the competent bodies. In the event that the Entity deems it necessary to correct invoice fields for these transactions by resending them to it, and these fields do not include information that is part of the mandatory data to be transmitted according to the joint decision A.1138/2020 of the Deputy Minister of Finance and the Governor of the IAPR, it is not necessary to resend the data of these documents to the myDATA digital platform.

8. With regard to entities, which according to the provisions of A.1138/2020 joint decision of the Deputy Minister of Finance and the Governor of the IAPR may transmit the data of the revenue documents within two days from the date of their issuance and, if they make use of this option, the Provider or the Self-Provider shall transmit the relevant data under its own responsibility, within the above deadline, with the indication "Transmission_T+2".

Article 8

Specific obligations of the Provider for the interconnection of the "Y.PA.H.E.S." / E.D.I.S.P." Cash Systems with the Means of Payment (EFT/POS) in accordance with the decision of the Governor of IAPR under reference A.1155/2023.

1. The Provider is obliged to serve the Cash Systems that use its services for the issuance of revenue documents in accordance with articles 8, 10 and 12 of law 4308/2014 (invoices, retail sales receipts) and other documents corresponding to receipts of collection, receipts of collection on behalf of third parties and return receipts for transactions carried out using Means

of Payment (EFT/POS), both for simultaneous and non- simultaneous transactions, in accordance with the Basic Interconnection Rule of the decision of the Governor of the Independent Authority for Public Revenue under reference A.1155/2023.

2. The Provider is obliged to create the "“Y.PA.H.E.S.” / E.D.I.S.P.” Cash System Payment Signature (Provider's Signature) upon request carried out by the "“Y.PA.H.E.S.” / E.D.I.S.P.” Cash System of the User of Payment Services after receiving all the data of the document under issue.
3. The Provider is obliged to comply with the content of the "“Y.PA.H.E.S.” / E.D.I.S.P.” Cash System Payment Signature (Provider's Signature).
4. The Provider is obliged to perform encryption and verification of the Payment Signature of the "“Y.PA.H.E.S.” / E.D.I.S.P.” Cash System.
5. The Provider is obliged to transmit the "“Y.PA.H.E.S.” / E.D.I.S.P.” Cash System Payment Signature (Provider's Signature) to the Cash System of the User of Payment Services separately for each request of signature's creation.
6. The Provider is obliged to record and allow duration of the Provider's Signature up to sixty (60) hours for payment transaction requests of Users of Payment Services and up to two (2) hours for payment transaction requests of Users of Payment Services operating in the catering industry.
7. The Provider is obliged to accept myDATA Document Types with the "“Y.PA.H.E.S.” / E.D.I.S.P.” Cash System Payment Signature (Provider's Signature) and the Unique Payment Identity.
8. The Provider's interconnection with the "“Y.PA.H.E.S.” / E.D.I.S.P.” Cash Systems, Means of Payment (EFT/POS) and IAPR for the transmission of the specified data is carried out in real time.
9. The Provider is obliged to record the algebraic sum of the transactions selected to be carried out via Means of Payment (EFT/POS) by Users of Payment Services regardless of their number and not to allow this to exceed the total amount of the documents related to these transactions.
10. The Provider is obliged to record the documents under issue, that the Payment Service User has not transmitted, and to transmit their data to the myDATA digital platform in the event that the "“Y.PA.H.E.S.” / E.D.I.S.P.” Payment Signatures (Providers' Signatures) were not associated by the "“Y.PA.H.E.S.” / E.D.I.S.P.” Cash System with corresponding documents and Unique Payment Identities, within the time limit specified in each case in accordance with Decision A.1155/2023 of the Governor of the IAPR. The documents under issue of this case, for their transmission to myDATA digital platform, are marked as "Under Issue".

11. The Provider is obliged to comply with the Basic Interconnection Rule of decision under reference A.1155/2023 of the Governor of IAPR, as well as with the other obligations arising from its provisions that fall within the scope of the Provider's responsibility.

Article 9

Content of Document Type 8.6 CATERING ORDER FORM

- 1. Document Type 8.6 Catering Order Form contains data for managing “open tables” during the execution of each order by entities operating in the catering sector and using the services of an Electronic Data Issuance Service Provider. This type of document must contain the following fields:**
 - a) Issuer's Tax Identification Number**
 - b) Issuer's Name/Company Name**
 - c) Issuer's Business Address**
 - d) Document Type “8.6 Catering Order Form”**
 - e) Document Series and Number**
 - f) Date and time of issue**
 - g) Type**
 - h) Quantity**
 - i) Net Values per VAT rate**
 - j) VAT Amounts per VAT rate**
 - k) Table No.**
 - l) The total amount of the transaction**
- 2. When printing the Catering Order Form, the total amount of either the current service or the previous services (from transfer) is not printed. The Catering Order Form must include the following wording "THE PRESENT DOCUMENT IS ISSUED ONLY FOR INFORMATION PURPOSES AND DOES NOT STAND FOR A VALID TAX RECEIPT/INVOICE".**
- 3. The Catering Order Form must contain a two-dimensional barcode (QR code). Scanning the Catering Order Form with a QR code scanner leads to the Provider's page.**
- 4. The fields of par. 1 and 3 must be included in the issuance, printing and scanning of each Catering Order Form, subject to par. 2.**
- 5. The time of issue shall be clearly visible in bold font.**
- 6. The Catering Order Form is not a legal document of value but a special item marked by the Provider and associated with documents of value, namely a Retail Sales Receipt or Retail Credit Receipt for retail debit and credit transactions and an Invoice or Credit Invoice for wholesale debit and credit transactions.**

7. Catering Order Forms are mandatorily transmitted to the myDATA digital platform and receive an URN (MARK). The correlation of Catering Order Forms with the relevant revenue documents is carried out within twenty-four (24) hours of their issuance. Otherwise, the Provider is obliged to interrupt the authentication process and transmission of all data of the obligated entity until the date on which the correlation of the open order forms is completed.
8. In the event of loss of interconnection, the provisions of article 7 shall apply.
9. The business analysis and technical documentation of Document Type 8.6 Catering Order Form are posted on the IAPR website (www.aade.gr/mydata).

Article 10

Conditions for revocation of the "Y.PA.H.E.S." / E.D.I.S.P." suitability license

The "Y.PA.H.E.S." / E.D.I.S.P." suitability license shall be revoked in the event of:

- a) Non-compliance with the conditions for granting the suitability license.
- b) Committing violations of falsification, infringement or interference in the operation of the "Y.PA.H.E.S." / E.D.I.S.P." by application software that reshapes the content of the documents with the fault or complicity or knowledge of the Provider or the Self-Provider.
- c) Failure to comply with data security rules or the confidentiality of data and information obtained within the framework of the contractual relationship with the contracting entities.
- d) Accumulation of one hundred (100) penalty points according to the Table of Violations of article 11.

Article 11

Violations and penalties

1. In cases of non-compliance with the obligations of Providers or Self-Providers that do not result in the immediate revocation of the suitability license, the relevant violations shall receive penalty points according to the Table below, which are imposed by decision of the Committee referred to in Article 2. The violations committed by each Provider or Self-Provider and the corresponding penalty points imposed on them shall be recorded by the Committee.

TABLE OF VIOLATIONS - DEGREES OF PENALTY

OBLIGATION OF ARTICLE	VIOLATION	DEGREES OF PENALTY
6.1	Failure to submit or late submission of a Declaration of a contracting entity to IAPR.	Five (5) penalty points for each undeclared entity and one (1) penalty point for each late declaration of a contracting entity.
5.2	Failure to ensure the issuance, authentication, integrity, readability and transmission of issued documents on the myDATA digital platform,	Twenty-five (25) penalty points for each finding regardless of the number of documents.
7 & 9	Failure to comply with document issuance specifications.	Twenty-five (25) penalty points for each finding regardless of the number of documents.
5.5	Failure to provide IAPR with an appropriate interface for obtaining documentary evidence of the entities with which it contracts. Specifically, this violation results in the imposition of a penalty after October 31st, 2025.	Twenty (20) penalty points for each finding.
5.6	Failure to deliver to the IAPR, upon its request and within fifteen (15) working days, all the data and documents of the entities contracted with it, for a specific period of time.	Ten (10) penalty points for each finding.
5.7 & 5.8	Failure to deliver to the entity or to the next Provider, following the termination of cooperation between the Provider and the contracted entity, all documents on a time-stamped and digitally signed electronic mean.	Ten (10) penalty points for each finding.
5.9	Failure to transmit data of the issued accounting documents to the IAPR, in accordance with the provisions of article 16 of the Tax Procedure Code.	Twenty-five (25) penalty points for each finding regardless of the number of documents.
5.10	Failure to preserve the documents' data and the corresponding authentication and documentation elements for each entity with which it contracts, in accordance with the applicable provisions.	Ten (10) penalty points for each finding.
5.13	Failure to ensure that the time of service provided to any "Y.PA.H.E.S." / E.D.I.S.P." entity-user amounts up to at least 99% of the time provided by the telecommunications network for each calendar quarter.	Twenty-five (25) penalty points for each finding.

TABLE OF VIOLATIONS - DEGREES OF PENALTY

OBLIGATION OF ARTICLE	VIOLATION	DEGREES OF PENALTY
5.14	<p>Failure to provide an online tool to ascertain/verify the authenticity of documents issued by entities using a licensed software.</p> <p>Non-compliance with the Basic Interconnection Rule of the Decision under reference A.1155/2023 of the Governor of IAPR, resulting in the non-compliant interconnection of the "Y.PA.H.E.S." / E.D.I.S.P." software with the cash system, the types of Payment Means of Electronic Funds Transfer at the point of sale (EFT/POS), the Payment Service Providers (Acquirers) and the IAPR, in accordance with the provisions of article 17 of the Tax Procedure Code.</p>	Twenty-five (25) penalty points for each finding.
8		Twenty-five (25) penalty points for each finding regardless of the number of documents.
5.7	<p>Failure to inform the contracting entity in writing, at least two (2) months prior to the termination, of the intention to cease providing electronic Data Issuance Services.</p> <p>Spread false defamatory news about the functionality and availability of the myDATA platform.</p> <p>Other cases of non-compliance with the provisions herein.</p>	<p>Inability to re-license the entity-Provider for the provision of Electronic Data Issuance Services for two (2) years.</p> <p>Twenty-five (25) penalty points for each finding.</p> <p>Five (5) penalty points for each finding.</p>

2. When, pursuant to paragraph 1, seventy-five (75) points are accumulated, the Committee posts a warning message on the Provider's or Self-Provider's mailbox, stating:
 - a) Each violation committed, the penalty points, as well as the total penalty points accumulated by the Provider or the Self-Provider.
 - b) A warning about the consequences for the Provider or the Self-Provider, if it accumulates one hundred (100) penalty points or more, namely the revocation of the "Y.PA.H.E.S." / E.D.I.S.P." suitability license in accordance with paragraph d) of article 10.
3. Each penalty is automatically erased after five (5) calendar years from the date of its imposition.

Article 12

Procedure and consequences of revocation of the suitability license of the "Y.PA.H.E.S." / E.D.I.S.P."

1. In the event of indications or suspicions that the conditions for revoking the suitability license of paragraphs a), b) and c) of article 10 are met, in combination or individually, the Committee of article 2 is convened by its Chairman, in order to examine the existing indications. In the event that it is deemed that the conditions are indeed met, a decision to revoke the suitability license is issued.
2. The suitability license is revoked automatically in case of paragraph d) of article 10 by a declaratory Act of the Chairman of the Committee.
3. The revocation of the software suitability license entails the prohibition of its further use by the entities/users during the period set by the revocation decision and the prohibition of its sale in the Greek territory.
4. Entities/users of software, whose suitability license is revoked, are required to replace it without delay with licensed software or another legal method of issuing their documents, as the case may be, no later than the expiry of the date on which the use of the aforementioned software is prohibited, as defined by the Committee's decision.

Article 13

Enforcement of the decision – Transitional provisions

1. This decision shall enter into force upon its publication in the Government Gazette, except for article 6, which shall enter into force on 1/11/2025.
2. From the entry into force of this act, the decision of the Deputy Minister of Finance under reference A.1035/2020 (B'551) ceases to be valid. The

decision under reference A.1258/2020 (B'5243) of the Governor of IAPR ceases to be valid from 1/11/2025.

3. Suitability licenses granted under Decision A.1035/2020 of the Deputy Minister of Finance, provided they are in force at the time of the issuance of this decision, remain valid. Exceptionally, suitability licenses that ceased to be valid before the issuance of this decision or cease to be valid within one (1) month from the entry into force of this decision, due to the expiry of the five-year period, are automatically extended for a period of two (2) months from the date of cessation of validity of the license.
4. Considering that the submitted "Declarations of Exclusive Data Issuance through Provider", in accordance with decision A.1258/2020 of the Governor of the IAPR are in force on 31/10/2025, they remain valid. However, the entities - issuers of the revenue documents are obliged to update, if necessary, the transactions for which electronic data issuance is carried out, by submitting a "Declaration of Commencement of Electronic Data Issuance" in accordance with article 6.

ANNEX A: SUITABILITY LICENSE FILE – SUBMITTED DOCUMENTS

A.1. Suitability license supporting documents

In order to obtain an "“Y.PA.H.E.S.” / E.D.I.S.P." suitability license, the interested entity submits the following supporting documents:

- a) Articles of Association of the entity applying for the "“Y.PA.H.E.S.” / E.D.I.S.P." suitability license.
- b) ISO-27001 security certificate or another equivalent certificate at the discretion of the Committee with regard to the maintenance of digital data and authentication of documents.
- c) Brief description of the software features.
- d) Tax clearance certificate.
- e) Insurance clearance certificate.
- f) Certificate of non-filing of bankruptcy petition.
- g) Certificate of non-bankruptcy.
- h) Certificate of non-liquidation.
- i) Description of the tools and procedures for checking the integrity of the content and the authenticity of the origin of the issued data and files.

A.2 Supporting documents for the renewal of a suitability license

For the renewal of the "“Y.PA.H.E.S.” / E.D.I.S.P." suitability license, the "“Y.PA.H.E.S.” / E.D.I.S.P." -entity submits the following supporting documents:

- a) Articles of Association of the "“Y.PA.H.E.S.” / E.D.I.S.P." entity at the time of submitting the renewal application

- b) ISO-27001 security certificate in force or another equivalent certificate at the discretion of the Committee with regard to the maintenance of digital data and authentication of documents.
- c) Tax clearance certificate.
- d) Insurance clearance certificate.
- e) Certificate of non-filing of a bankruptcy application.
- f) Certificate of non-bankruptcy.
- g) Certificate of non-liquidation.

A.3 Submission Method

The above supporting documents are submitted in electronic form by email to the email address ypahes@aade.gr and include, where required, either a certificate of genuine signature or a digital certificate, via the gov.gr digital portal, of the legal representative of the respective domestic or foreign Provider with a permanent establishment in Greece.

ANNEX B: DATA AND METHOD OF TRANSMISSION TO THE IAPR

B1. Creation of a Document Authentication String

The document authentication string is calculated using the SHA-1 algorithm and entering the document fields:

- a) **Issuer's Tax Identification Number:** The TIN Number of the issuer of the tax document without the country prefix (refers to tax documents issued in Greece). In case the document is issued through a tax representative, the assignor's TIN /VAT number obtained in Greece is indicated.
- b) **ISSUE DATE:** The date of issue of the tax document in DD/MM/YYYY format.
- c) **ESTABLISHMENT NUMBER:** The serial number of the establishment where the tax document is issued, as declared in the tax register. In the case of the headquarters establishment, the field is completed with the value of 0.
- d) **DOCUMENT TYPE:** The document code according to the document data standardization of the IAPR, as posted on its website: <https://www.aade.gr/mydata/tehnikes-prodiagrafeis-ekdoseis-mydata>
- e) **SERIES:** If there is the indication "series" in the tax element, the field is completed with the corresponding alphanumeric characters. In the case where there is no series, it is filled in with the value of 0.
- f) **NUMBER:** The serial number of the issued tax document.
- g) **M.A.R.K. (URN):** The Unique Registration Number. This number is assigned by the Provider's software after using the relevant "myDATA" interface of the IAPR.
- h) **Total Value:** The total value of the document, as indicated therein.
- i) **Total VAT:** The total VAT, as indicated in the document.
- j) **Recipient's Tax Identification Number:** The TIN Number of the recipient of the tax document with the country prefix.

B2. Document Identifier

The document's identifier is calculated using the SHA-1 algorithm and entering the document fields:

- a) **Issuer's Tax Identification Number:** The TIN number of the issuer of the tax document without the country prefix (refers to tax documents issued in Greece). In the event that the issuance is made through a tax representative, the assignor's TIN number obtained in Greece is indicated.
- b) **ISSUE DATE:** The date of issuance of the tax document in DD/MM/YYYY format.
- c) **ESTABLISHMENT NUMBER:** The serial number of the establishment where the tax element is issued, as declared in the tax register. In the case of the headquarters establishment, the field is completed with the value of 0.
- d) **DOCUMENT TYPE:** The document code according to the document data standardization of the IAPR, as posted on its website:
<https://www.aade.gr/mydata/tehnikes-prodiagrafeis-ekdoseis-mydata>
- e) **SERIES:** If there is the indication "series" in the tax element, the field is completed with the corresponding alphanumeric characters. In the case where there is no series, it is filled in with the value of 0.
- f) **NUMBER:** The serial number of the issued tax document.

B3. Data transmitted to the IAPR

On the IAPR website <https://www.aade.gr/mydata/tehnikes-prodiagrafeis-ekdoseis-mydata> the following are posted:

- a) The format of the document summary, which contains the data of tax interest sent to IAPR and the format of the characterizations for each element issued electronically through "Y.PA.H.E.S." / E.D.I.S.P.".
- b) Technical descriptions of the "myDATA REST API" interface for the transmission of document data to the IAPR.

ANNEX C. Stages of the Licensing Process of the Electronic Data Issuance Service Providers – EDISP

1. To initiate the 1st stage of the licensing process, Providers shall submit to the Committee the following:
 - a) Technical methodology for issuing documents and transmitting data: The supporting document shall be submitted in portable document format (PDF). The analysis of the technical methodology shall also include the documentation of the interconnection method based on the Basic Interconnection Rule as defined in decision A.1155/2023.
 - b) Compliance Tables with respect to the obligations described in article 5. The supporting document shall be submitted in portable document format and shall indicate the method and the documents that evidence the fulfillment of each obligation. To assist candidate Providers, the Committee may send samples of the relevant Tables for completion.

c) Samples of the following types of documents transmitted to the digital platform "myDATA", except in the case of licensing of Self-Providers who send the types of documents included in their licensing application.

- i) **1.1 - Sales Invoice**
- ii) **1.1 - Sales Invoice_ Inventory Transfer**
- iii) **1.2 - Sales Invoice / Intra-Community Supplies**
- iv) **1.2 - Sales Invoice / Intra-Community Supplies_Inventory Transfer**
- v) **1.3 - Sales Invoice / Third Country Supplies**
- vi) **1.3 - Sales Invoice / Third Country Supplies_ Inventory Transfer**
- vii) **1.4 - Sales Invoice / Sale on behalf of Third Parties**
- viii) **1.4 - Sales Invoice / Sale on behalf of Third Parties_ Inventory Transfer**
- ix) **1.5 - Sales Invoice / Clearance of Third-Party Sales**
- x) **1.5 - Sales Invoice / Fee from Third Party Sales**
- xi) **1.6 - Sales Invoice / Supplementary Document**
- xii) **2.1 - Service Invoice**
- xiii) **2.2 - Service Invoice / Intra-Community Provision of Services**
- xiv) **2.3 - Service Invoice / Third Country Provision of Services**
- xv) **2.4 - Service Invoice / Supplementary Document**
- xvi) **3.1 – Proof of Expenditure/ Invoice of par. 10 article 8 of L.4308/2014 (Greek GAAP) (non-liable issuer)**
- xvii) **3.2. – Proof of Expenditure/ Invoice of par. 10 article 8 of L.4308/2014 (Greek GAAP) (denying liable issuer)**
- xviii) **6.1 - Self-Delivery Invoice**
- xix) **6.2 - Self-Use Invoice**
- xx) **7.1 - Contract – Income**
- xxi) **8.1 - Rents – Income**
- xxii) **8.2 - Special Item – Accommodation Tax Receipt**
- xxiii) **8.4 –POS Payment Receipt**
- xxiv) **8.5 - POS Return Receipt**
- xxv) **8.6 - Order Form**
- xxvi) **9.1 - Correlated Delivery Note (optional)**
- xxvii) **9.2 - Consolidated Delivery Note (optional)**
- xxviii) **9.3 - Delivery Note (optional)**
- xxix) **10.1 - Correlated Quantity Receipt Form (optional)**
- xxx) **10.2 - Quantity Receipt Form (optional)**
- xxxi) **11.1 - ALP (Retail Sales Receipt)**
- xxxii) **11.1 - ALP (Retail Sales Receipt) _ Inventory Transfer**
- xxxiii) **11.2 - APY (Receipt for Services Rendered)**
- xxxiv) **11.5 - ALP / Retail Sale on Behalf of Third Parties**
- xxxv) **11.5 - ALP / Retail Sale on Behalf of Third Parties_ Inventory Transfer**
- xxxvi) **5.1 - Credit Invoice / Correlated**
- xxxvii) **5.2 - Credit Invoice**
- xxxviii) **5.2 - Credit Invoice_ Inventory Transfer**
- xxxix) **11.4 - Retail Credit Receipt**

xi) **11.4 - Retail Credit Receipt_ Inventory Transfer**

2. Once the candidate Provider or Self-Provider has fulfilled the requirements of the first stage, the 2nd stage begins and the Provider is invited by the Chairman of the Committee either in person or via video conference to demonstrate the ability of the software to be licensed to respond to indicative test scenarios prepared by the Committee and which may differ from each other, but in any case, are communicated to the candidate Provider before the demonstration. During the demonstration, the use of Payment Means Providers (NSPs) and/or Payment Service Providers (Acquirers) services is not required, as the interconnection flows that concern them are carried out fictitiously. In this case, the Unique Payment Identity is created by the Provider. If the Provider chooses to use the services of a Payment Service Provider (Acquirer) and/or a Payment Means Provider (NSP), it shall inform the Committee thereof prior to the demonstration.

Specifically, during the demonstration, the Committee examines at least:

- a) The correct procedure for creating or including in the data of the issued and transmitted documents the following:
 - i) Tax Summary
 - ii) MARK (URN)
 - iii) Authentication String
 - iv) UID
 - v) Mandatory document fields
 - vi) QR code
 - vii) Payment Signature (Providers Signature)
 - viii) Unique Payment Identity
 - ix) Payment Amount
 - x) Tip
- b) Ensuring:
 - i) The authenticity of origin, integrity of content and readability of the invoice.
 - ii) The ability of the IAPR to access the data of the issued and transmitted documents.
 - iii) The function of real-time transmission.
 - iv) Indication of communication loss on the document.
 - v) The inability to alter the data of the issued documents.
 - vi) The inability to issue a document with a future date.
 - vii) The users' identification upon software access.

The 2nd Stage of Licensing process is videotaped and is part of the data examined by the Committee.

All supporting documents and Document Types of the 2nd Stage are transmitted to the Committee. In the case of presenting an All in One solution in the 2nd Stage, prior confirmation is required, via email (ypahes@aade.gr), from at least one Payment Service Provider (Acquirer) and/or one Payment Means Provider (NSP) with whom the relevant cooperation has been agreed.

3. Before issuing the final decision, which is taken at its meeting regarding the licensing or not of the candidate Provider or Self-Provider, the Committee examines:

- a) The submitted supporting documents.
- b) The transmission of the data of the Document Types of the 1st Stage and 2nd Stage via the myDATA interface (REST API IAPR)
- c) The answers given to the requirements of the Compliance Tables.

4. In the event of outstanding issues being identified, the Committee may request further clarifications from the Candidate Provider or Self-Provider and the licensing will be reviewed again, following settlement of the relevant outstanding issues.

5. In any case of agreement or termination of cooperation between an Electronic Data Issuance Service Provider and Payment Service Providers (Acquirer) and/or Payment Means Providers (NSP) for All in One solution, the Electronic Data Issuance Service Provider is obliged to inform the Committee via email (ypahes@aade.gr). The Committee may request corresponding confirmation from the Payment Service Provider (Acquirer) and/or Payment Means Provider (NSP).

This decision shall be published in the Government Gazette.

THE GOVERNOR of IAPR

GEORGE PITSLIS