

A graphic with a dark red background. The text 'myDATA' is in a white serif font at the top left. Below it, the main headline 'e-books implementation is postponed anew until 1 April 2021' is written in a large, white, serif font. The background features a faint, grid-like pattern of lines.

In spite of good efforts towards the set-up of e-books during the last quarter of 2020, it appears that the 1 January 2021 deadline was still suffocating Greek businesses and their service providers. In a relieving last minute action, the Greek Government has provided a new extension to the e-books implementation, that many had anticipated.

In effect, Ministerial Decision A. 1300/2020 was published on 31 December 2020, as per which the mandatory data transmission to myDATA platform is postponed and will commence as of 1 April 2021 instead of 1 January 2021.

Data pertaining specifically to Q1 2021 must be transmitted until 31 October 2021, so that a full year's transactions are uploaded to the e-books system.

The readiness level of both businesses and software/invoicing providers along with the IAPR, that itself needed more time in order to perform technical updates, required a new extension to prevent discrepancies and mismatches, with a (probably more realistic) implementation schedule set for April 2021.

In addition to the extension, some changes have also been made on the initial e-books Ministerial Decision A. 1138/2020 issued back in June 2020. Indicatively, said changes involve:

- the introduction of a new transmission method, consisting in an application to be launched by IAPR for the issuance and transmission of fiscal documents;

- the transmission timeline of retail transactions is determined, depending on whether use of ETRMs is mandatory or not for the issuance of retail fiscal documents;
- transmission obligations of businesses in specific sectors, such as utilities, telecommunications, tolls exploitation, credit institutions and Bank of Greece, will be complied with on a cumulative basis exceptionally for years 2020 and 2021;
- deadlines of data uploading and qualifications thereof related to transactions of Q4 2020 (optional) and Q1 2021 (mandatory) are provided;
- new categories of taxes, duties and deductions added in the value lists of fiscal documents' informative fields to be uploaded to myDATA platform are illustrated.

Our firm is closely monitoring developments and is actively involved in supporting the set-up and implementation of e-books projects covering all tax and accounting aspects of myDATA framework.

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