



## E-delivery documents & digital tracking of shipments | Navigating the new reporting requirements

Key legislative developments on e-delivery documents and real-time tracking of goods' shipment are outlined in this issue. These have been introduced by virtue of Ministerial Decisions A. 1122/2024 and A.1123/2024 published recently, the former setting the general framework, timeline and phases of implementation and the latter setting the content, format and technical specifications of transmissions of the e-delivery documents and digital monitoring of goods through the IAPR's myDATA platform.

### Key points of Decision A. 1122/2024

- Businesses subject to Greek Accounting Standards' provisions are under the obligation to issue digitally documents for the delivery or receipt of goods and transmit relevant data to myDATA digital platform.
- Digital issuance and transmission requirements capture both domestic and international shipments of goods (road, sea, air, rail transports).
- Delivery documents should display onwards a two-dimensional barcode (QR code), enabling real-time tracking of the goods' shipment throughout their delivery cycle.
- Implementation of the mandatory digital reporting and tracking of goods' shipments will be deployed in two phases:

Phases of implementation	Timeline	Liable businesses
Phase 1	As of 1 December 2024 [optional adoption possible until 30 November 2024]	<ul style="list-style-type: none"> <li>/ Businesses whose turnover exceeds the amount of EUR 200,000 based on the submitted CIT return for tax year 2022;</li> <li>/ Businesses operating in sectors of energy products (fuels), pharmaceuticals and medical consumables, construction and related materials as well as production, standardisation and sale of olives and olive oil, based on specific NACE codes/Greek Codes of Activity listed in the relevant decision, irrespective of their turnover in tax year 2022.</li> </ul>
Phase 2	As of 1 April 2025 [optional adoption possible until 31 March 2024]	All businesses

- Especially for the Greek State, Regions/Municipalities and other public law legal entities, the aforesaid obligations are activated as of 1 January 2026.
- Exemptions from the above obligations are also provided for specific types of businesses and types of transactions as described in more detail in the applicable decision.

More specifically:

**Phase 1** involves the issuance of e-delivery documents, transmission of delivery data to myDATA platform and notification of the delivery recipient as well as digital monitoring of the goods' shipment via scanning of the QR code displayed on each e-delivery document.

**Phase 2** extends to full tracking of the goods' shipment and includes digital monitoring of shipments (loading/transloading), receipt of delivery documents and goods via scanning of

the QR code displayed on delivery documents, as well as quantitative and qualitative control of the goods' receipt by the recipient.

**In a nutshell**, the new reporting obligations of e-delivery documents' issuance and digital tracking of goods are summarised as follows:

- The issuer of delivery documents (incorporating values or not) shall transmit the data of delivery to myDATA

platform in real time prior to the commencement of goods' dispatch.

- The same obligation applies in case of receipt of goods by non-liable counterparties or those refusing to issue delivery documents or in case of return of goods; reporting by the issuer takes place in real time upon receipt of goods.
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- In case of quantity differences upon receipt of goods (surplus or deficit), such differences shall be reported within 15 days from the delivery of goods.
- The recipient of delivery documents shall transmit to myDATA platform the acceptance of goods' receipt from domestic suppliers – via scanning the QR code of the delivery documents – in real time upon completion of receipt.
- In case of dispatch of goods by foreign suppliers, the recipient shall transmit the delivery data to myDATA platform until the 20th day of the month following issuance date of the vendor's invoice or the goods' receipt document.
- In case of transloading of goods, the recipient shall submit the relevant data to myDATA platform via scanning the QR code of the delivery document in real time upon completion of the goods' transloading.

### Key points of Decision A. 1123/2024

- Ministerial Decision A. 1123/2024 provides detailed guidelines about the content, codification and uniform format of e-delivery documents as well as the procedure and channels of transmission of relevant data to myDATA platform.
- In essence, businesses are obliged to monitor by appropriate means the goods sent and received, whether invoiced or not, as well as own goods located at third party premises or third party's goods located at their premises. The obligation to issue e-delivery documents and transmit data to myDATA platform lies primarily with the entity that initiates the delivery from its premises, while the entity receiving the goods is obliged to receive (or issue in certain cases) the e-delivery documents.
- Among others, highlights of this decision include:
  - / The classification of deliveries into simple or complex along with their definition;
  - / The roles of each party involved in the delivery process (sender, carrier, recipient etc.) and arising obligations;
  - / The codification and nomenclature of the type of delivery documents (debit or credit documents) to be issued depending on the case including those reflecting or not reflecting values;
  - / The minimum content/ details and format of the delivery documents;
  - / The applicable transmission channels of data (via E-invoicing service providers, ERP systems and

“timologio” application of the IAPR) and procedure to be followed in myDATA platform;

- / Further guidance and technical input provided for certain special cases of deliveries.

### **How we can help**

Our firm is closely monitoring developments and is actively supporting the set-up and implementation of e-delivery documents and myDATA reporting, covering all tax and accounting aspects of the applicable framework.

## Contact us

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