



E-delivery documents implementation is postponed until 2025

Despite all stakeholders' good efforts implementing the new e-delivery documents framework, the 1 December 2024 deadline was still infeasible for Greek businesses and their service providers. In response to the growing concerns over the last month, the Greek Government provided a down to the wire implementation extension until 2025.

Ministerial Decision A. 1174/2024 published on 29 November 2024 establishes the revised timeline for the mandatory implementation of e-delivery documents and digital monitoring of shipments providing for activation of such new framework within 2025.

The readiness level of both businesses and ERP providers along with the IAPR called for an extension to allow for the necessary set-up of the technical details and business aspects involved, with a more realistic enactment schedule set gradually within 2025 depending on the phase of implementation.

In particular:

- The **first phase of implementation (Phase 1)** for the issuance and reporting of e-delivery documents, which regards businesses active in specific sectors (pharmaceuticals and medical

supplies, energy products, construction materials, olives and olive oil) or those whose turnover exceeds EUR 200,000 based on their FY2022 submitted CIT returns, becomes mandatory as of **1 April 2025**;

- The **second phase of implementation (Phase 2)**, which regards all businesses and involves more extensive reporting requirements for the new e-delivery documents issuance and digital tracking of shipments process, will be put into effect **from 1 October 2025 onwards**.

Optional adoption of the new regulations prior to the official date of enactment per implementation phase will still be possible for all businesses. Moreover, the exemptions provided for certain cases/transactions and types of entities (such as the Greek State and similar enti-

ties) remain unchangeable at the moment.

As implementation progresses within 2025, additional guidelines and technical specifications are expected to be issued by the Greek Tax Administration aiming to a smoother transition to the new digital environment of goods' deliveries reporting.

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