



**myDATA |  
extension to the  
e-transportation  
documents go live**

The joint Decision A.1174/2024 (ΦΕΚ Β' 6568/29-11-2024) of the Deputy Minister of Economy and Finance and the Governor of the Independent Authority for Public Revenue (IAPR) amended the Decision A.1122/2024 for the scope, the timeline of transmission, as well as the implementation of the digital issuance of e-transportation documents.

- According to the joint press release issued by the Ministry of Economy & Finance and IAPR, as well as the Decision A.1174/2024, the activation of the digital transportation documents is extended.
- The first phase of implementation of the goods' digital monitoring is mandatory as of April 1<sup>st</sup> 2025 and the second phase as of October 1<sup>st</sup> 2025 onwards.
- The exceptions from the issuance of transportation documents provided in Circular 1003/2014 are gradually abolished by 30.09.2025.
- The business specifications' analysis of the process for the digital monitoring of the transportation of goods is expected to be released on the website of IAPR.
- According to the above joint press release, in the immediate future, the framework of penalties for the goods' transportation without the issuance of appropriate documents is expected to be tightened, with a tenfold increase in the related fines. Specifically, the fines are expected to rise to:
  - five thousand (5.000) euros for those obliged to maintain a single-entry accounting system, and
  - ten thousand (10.000) euros for those obliged to maintain a double-entry accounting system.

## Periods, phases and timeline for the digital monitoring of the goods' transportation

Implementation phases	Obligations	Timeline	Implementation periods
<p><b>Phase A'</b></p> <p>Basic functions of issuing and transmitting transportation documents to myDATA platform</p>	<p><b>Phase A'</b> includes:</p> <ul style="list-style-type: none"> <li>▪ Issuance of documents,</li> <li>▪ Transmission of data to myDATA platform and notification of the recipient,</li> <li>▪ Opportunity of the Tax Authorities to perform on-site tax audits in real time by scanning QR Code displayed on the e-transportation documents.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Optional until 31/3/2025</li> <li>▪ Mandatory from 1/4/2025</li> </ul>	<p>The first implementation period includes:</p> <ul style="list-style-type: none"> <li>▪ businesses with gross revenues over two hundred thousand euros (€200.000),</li> <li>▪ businesses, regardless of the amount of gross revenue, that operate in specific sectors (energy products (fuels), pharmaceuticals and medical consumables, building materials, production, standardization and trade of olive products and olive oil) are defined based on their Business Activity Codes.</li> </ul>
		<ul style="list-style-type: none"> <li>▪ Optional until 30/9/2025</li> <li>▪ Mandatory from 1/10/2025</li> </ul>	<p>The second implementation period includes all other businesses.</p>
<p><b>Phase B'</b></p> <p>Digital monitoring of transportation, transshipment, and delivery of goods</p>	<p><b>Phase B'</b> includes:</p> <ul style="list-style-type: none"> <li>▪ Digital monitoring of shipments/transshipments,</li> <li>▪ Receipt of documents and goods by scanning QR Code of the transportation documents,</li> <li>▪ Quantitative and qualitative control by the recipient.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Optional from 1/5/2025 to 30/9/2025</li> <li>▪ Mandatory from 1/10/2025</li> </ul>	<p>It concerns all businesses of both the implementation periods.</p>

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