



**ΑΑΔΕ**

Independent Authority  
for Public Revenue (IAPR)

## IAPR e-books

What they are; How they work;  
What their purpose is

**My**

**Digital**

**Accounting &**

**Tax**

**Application**

**aade.gr/myDATA**



## What is myDATA?

**myDATA (my Digital Accounting & Tax Application)** is the **IAPR e-books** platform, which is used to:

- **monitor the ensemble of input/output transactions** of businesses and other entities keeping Accounting Records pursuant to the Greek Accounting Standards (GAS); and
- **display the accounting and tax results** of businesses, as per the information contained in the Electronic Books

## Whom does it concern?

**All Businesses** and other entities **keeping Accounting Records** pursuant to the **GAS** and in accordance with more specific legal provisions.



## How many e-Books are there?

The IAPR myDATA platform comprises of **two Books**:

1. The **Detailed Entries Book (Detailed Book)**, for entering a Summary of the Business input/output Accounting Source Documents; classifying transactions; and making all accounting entries necessary to assess the accounting and tax results of each year
2. The **Summary Display Book (Summary Book)**, which displays aggregate Business results on a monthly and yearly basis



## What is entered into the e-Books?

The **IAPR e-Books** are used to:

1. Enter and transmit a **Summary** of the Business **input/output Accounting Source Documents**
2. **Classify** the **transactions** entered
3. Make the **Accounting Entries** necessary to assess the accounting and tax results for each year

Entries 1 to 3 above **have been standardised** by the IAPR, to allow the Businesses to transmit them electronically, for the IAPR to receive and file them in a **uniform manner**. They are referred to as **Accounting Source Document Data Standardisations**



## Accounting Source Document Data Standardisations

- Sales Invoice
- Service Rendered Invoice
- Proof of Expenditure
- Credit Invoice
- Invoice for Self-delivery and Self-supply
- Transport Documents
- Service Rendered Receipt
- Retail Sales Receipt
- Retail Sales Credit Note
- Contract (either income or expense)
- Special Document (collection/payment receipt)
- Payroll
- Amortisations
- Other input/output adjustment/regularisation entries



## How may the Accounting Source Document Summary be transmitted to the IAPR?

1

Business  
Accounting/Commercial  
Software

2

Special Data Entry Form  
at [www.aade.gr/myDATA](http://www.aade.gr/myDATA)

3

Connected Electronic Tax  
Register Machines (ETRM)s for  
retail sale transactions  
(Online Cash Registers, OCR)

4

Electronic Invoicing



## How may the Accounting Source Document Summary be transmitted to the IAPR?

1

Business  
Accounting/Commercial  
Software

- The Accounting Source Documents are issued in the same way they are now.
- Their Summary shall be transmitted to **myDATA *en masse*** through **interoperability** of the software systems (commercial, accounting, ERP) already in use by the businesses





## How may the Accounting Source Document Summary be transmitted to the IAPR?

*For those Businesses that issue a small number of Accounting Source Documents and do not use software systems.*

Option to enter the Accounting Source Document Summary using the **Special Data Entry Form on the IAPR website**



Special Data Entry Form at  
[www.aade.gr/myDATA](http://www.aade.gr/myDATA)



## How may the Accounting Source Document Summary be transmitted to the IAPR?

For all retail sale transactions with mandatory use of ETRMs connected to the IAPR

*Until the capability to directly connect all ETRMs is enabled, the retail sale transactions shall be entered en masse using an accounting system or the special data entry form*

3

Connected Electronic Tax Register Machines (ETRM)s for retail sale transactions (Online Cash Registers, OCR)



## How may the Accounting Source Document Summary be transmitted to the IAPR?

Electronic Invoices shall be automatically transferred to the **myDATA** application by the e-invoicing providers

Electronic  
Invoicing





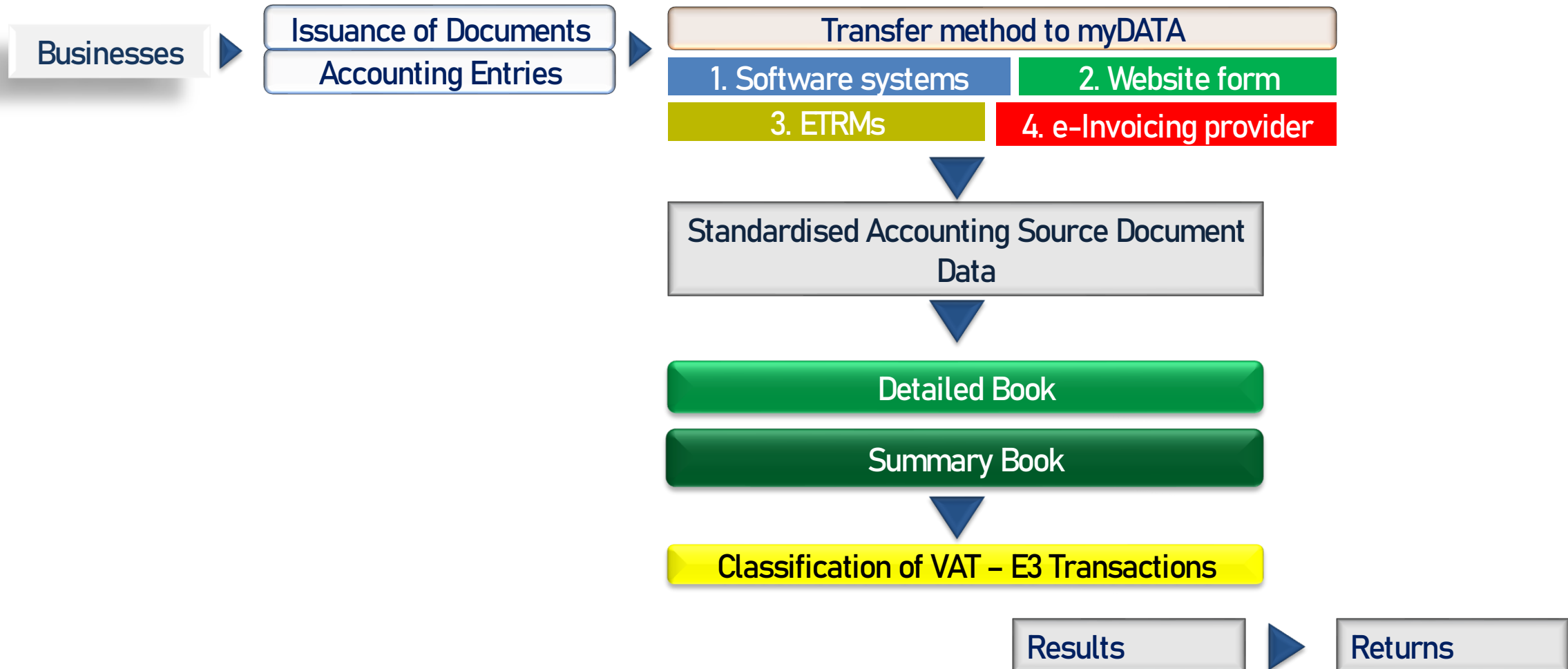
## Unique Entry Number (MARK)

**M  
A  
R  
K**

With every successful transfer of Standardised Accounting Source Document Data to the Detailed Entries Book, the IAPR shall issue a **Unique Entry Number** (*in Greek Μοναδικός Αριθμός Καταχώρισης, MARK*), regardless of the transfer method used

Subsequently, the **Detailed Book** and the **Summary Book** shall be automatically updated for every Business, regardless of their book-keeping method (single- or double-entry)

## Flow of data to myDATA





## Who transfers What?

1

**ISSUER TRANSFER:** The Business transfers the **Summary of all Accounting Source Documents** it issues (wholesale, retail sale, B2B or B2C in Greece or abroad). Upon Issuer Transfer, the **Recipient's e-Books** (according to the GAS) are **automatically updated**.

2

**RECIPIENT TRANSFER:** The Business transfers a **Summary of all Accounting Source Documents** it receives in the following instances:

- ✓ Goods, expenses and service **purchase** documents from Issuers required to observe the GAS issuing retail documents, as well as from Issuers **not required to observe the GAS** (eg individuals, foreign businesses)
- ✓ Goods/Services **purchase** documents from Issuers required to observe the GAS, only if the Issuer omits to transfer the Accounting Source Document Summary **within the relevant deadline**.

3

**ALL BUSINESS TRANSFER:** Every Business shall transfer the **Transaction Classifications** and the **Adjustment/Regularisation Accounting Entries** that pertain to it



## What does the Issuer transfer?

1

Upon transfer of the Accounting Source Document Summary by the Issuer, the following is automatically updated:

**A the Revenues** in his own **Electronic Books**; and

**B the Expenses** in the **Electronic Books** of the corresponding **domestic Recipient**.



## What does the Issuer transfer?

1

✓ Provided the Issuer is consistent, the Recipient **DOES NOT** need to transfer a Summary for those Accounting Source Documents.





## What does the Recipient transfer?

2

Upon transfer of the Accounting Source Document Summary by the Recipient, the **Expenses** in their own **Electronic Books** are automatically updated.

**NOTE:** In case the Recipient transfers domestic Accounting Source Documents due to the Issuer not having observed their transfer obligation, **this justifies a tax audit of the inconsistency with the Issuer's electronic books.**



## What does the Recipient transfer?

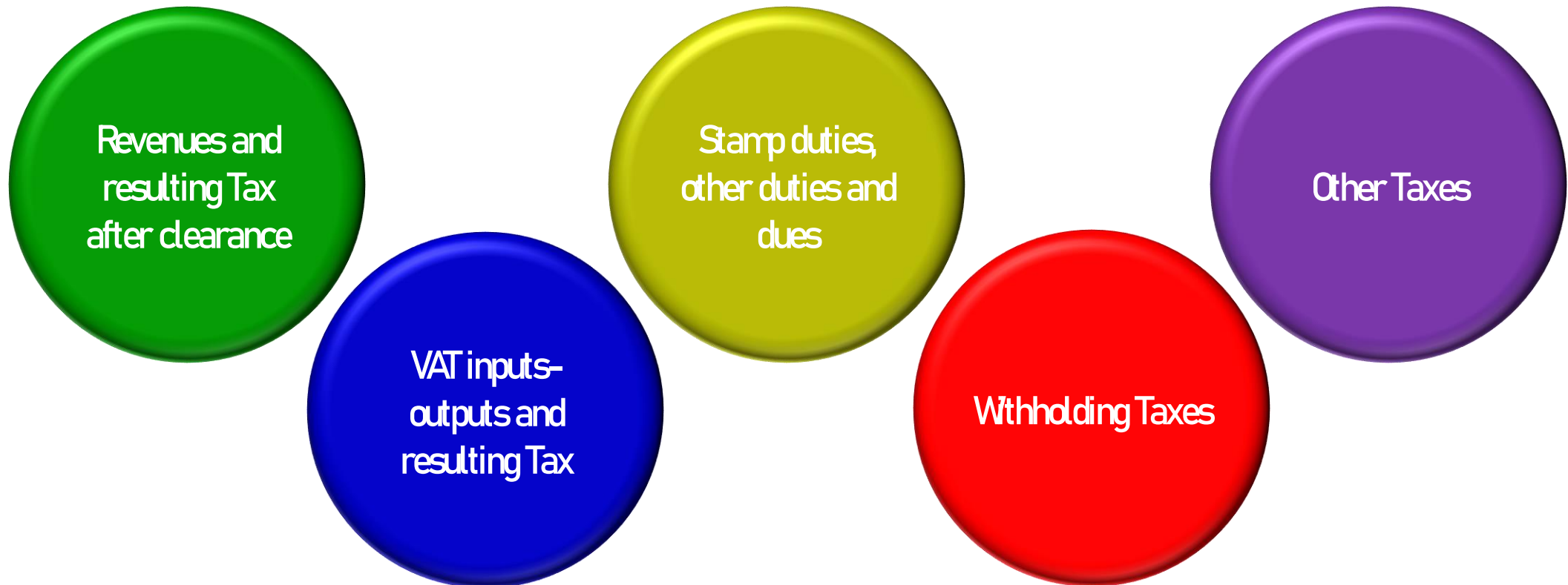
2

✓ **Issuer inconsistency DOES NOT affect proper recording of the Recipient's tax results**



## The Summary Display Book (Summary Book)

It contains a summary of the following information, after the **Detailed Book** has been updated at the level of monthly income/expenses :





# SUMMARY DISPLAY BOOK

## SUMMARY DISPLAY BOOK



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Tax Year 2018

Taxpayer Full Name / Entity Name:

Entity TIN:

System Date :

System Time :

Previous Tax Year

Month	Transaction Type	Transaction Net Value	Input/ Output Balance (+/-)	Income Tax (+/-)	Input/ Output VAT	VAT Payment (+/-)	Withheld Taxes	Other Taxes	Stamp Duties	Duties	Dues
01.Jan	Revenue	1,000.00	600.00		240.00	144.00		40.00	36.00	15.00	
01.Jan	Expense	400.00			96.00		80.00				10.00
02.Feb	Revenue	600.00	-400.00		144.00	-96.00		40.00	36.00	15.00	
02.Feb	Expense	1,000.00			240.00		200.00				10.00
03.Mar	Revenue	1,000.00	600.00		240.00	144.00		40.00	36.00	15.00	
03.Mar	Expense	400.00			96.00		80.00				10.00
04.Apr	Revenue	1,000.00	600.00		240.00	144.00		40.00	36.00	15.00	
04.Apr	Expense	400.00			96.00		80.00				10.00
05.May	Revenue	600.00	-400.00		144.00	-96.00		40.00	36.00	15.00	
05.May	Expense	1,000.00			240.00		200.00				10.00
06.Jun	Revenue	1,000.00	600.00		240.00	144.00		40.00	36.00	15.00	
06.Jun	Expense	400.00			96.00		80.00				10.00
07.Jul	Revenue	1,000.00	600.00		240.00	144.00		40.00	36.00	15.00	
07.Jul	Expense	400.00			96.00		80.00				10.00
08.Aug	Revenue	600.00	-400.00		144.00	-96.00		40.00	36.00	15.00	
08.Aug	Expense	1,000.00			240.00		200.00				10.00
09.Sep	Revenue	1,000.00	600.00		240.00	144.00		40.00	36.00	15.00	
09.Sep	Expense	400.00			96.00		80.00				10.00
10.Oct	Revenue	1,000.00	600.00		240.00	144.00		40.00	36.00	15.00	
10.Oct	Expense	400.00			96.00		80.00				10.00
11.Nov	Revenue	1,000.00	600.00		240.00	144.00		40.00	36.00	15.00	
11.Nov	Expense	400.00			96.00		80.00				10.00
12.Dec	Revenue	1,000.00	600.00		240.00	144.00		40.00	36.00	15.00	
12.Dec	Expense	400.00			96.00		80.00				10.00
<b>Total Revenues</b>		10,800.00	4,200.00	582.00	2,592.00	1,296.00	0.00	0.00	0.00	180.00	
<b>Total Expenses</b>		6,600.00		0.00	1,584.00	0.00	1,320.00	480.00	432.00	0.00	120.00
<b>Total Taxes to be Paid in</b>				582.00		600.00	1,320.00	400.00	0.00	180.00	
<b>Balance to be Paid in</b>				0.00		-696.00	0.00	-80.00	-432.00	0.00	
<b>Entity Breakdown</b>		Inconsistency		Consistency	Consistency	Temporary Inconsistency	Consistency	Inconsistent	Consistency	Consistency	

Recover Book Data



Export to PDF File



Export to Excel File



Print

Next Tax Year



## What is the deadline for electronic transfer of Standardised Source Acc. Document Data?

- **Accounting Source Document Summary**
- **Transaction Classification**

Regarding the transfer deadline, the **20<sup>th</sup> day of the VAT return filing month** is currently being examined. That is to say:

- on a **monthly basis** for Businesses keeping Accounting Records using a **double-entry system** and
- on a **quarterly basis** for Businesses with a **single-entry book-keeping system**

If the deadline is on a weekend or a bank holiday, it shall be pushed back to the first working day.

Especially for **VAT-exempt Businesses**, the transfer deadline shall coincide with that of **single-entry book-keeping (quarterly) VAT return filing**.

- **Adjustment/Regularisation Accounting Entries**

The transfer deadline shall be set as the income tax return filing date.



## For Businesses using the Special Data Entry Form

We are planning on expanding the **Special Data Entry Form** to also function as an **Accounting Source Document Digitisation Application**

In practice, when the Summary is entered via the Special Form, the Business shall also be able to:

- use a free-text field to fill in all detailed information pertaining to the transaction in question (types of goods - services);
- receive the Accounting Source Document in digital form (eg .pdf);
- forward it to their counterpart, either via e-mail or in printed form

**NOTE This facilitation shall not constitute an electronic invoicing application, i.e. it shall not transfer the Accounting Source Document to the recipient.**

## Consistency between Returns and Electronic Books: First Cross-Reference

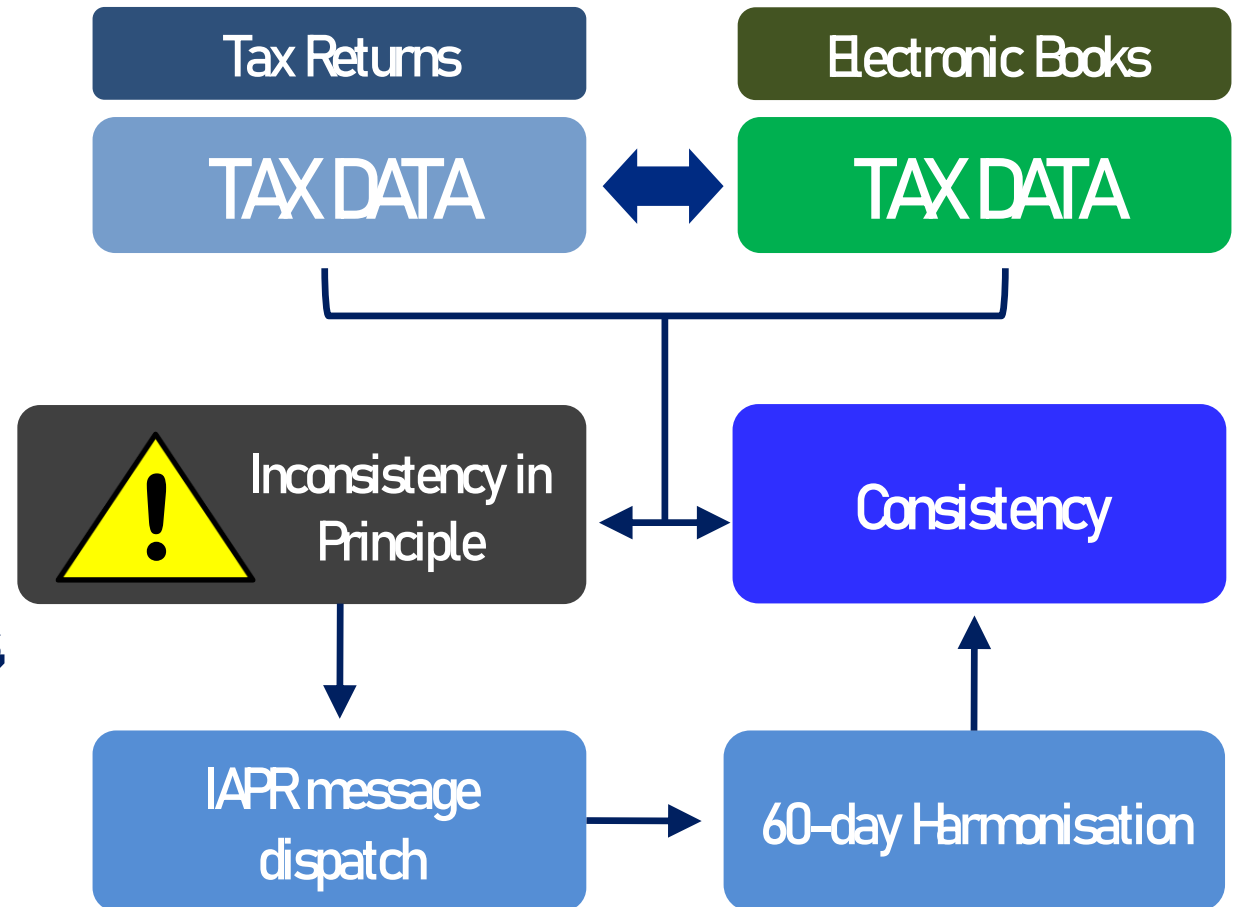
Through myDATA, all Business Tax Return data are cross-referenced with the data in their Electronic Books.

The First Cross-Referencing occurs on the day after the deadline for filing each return expires.

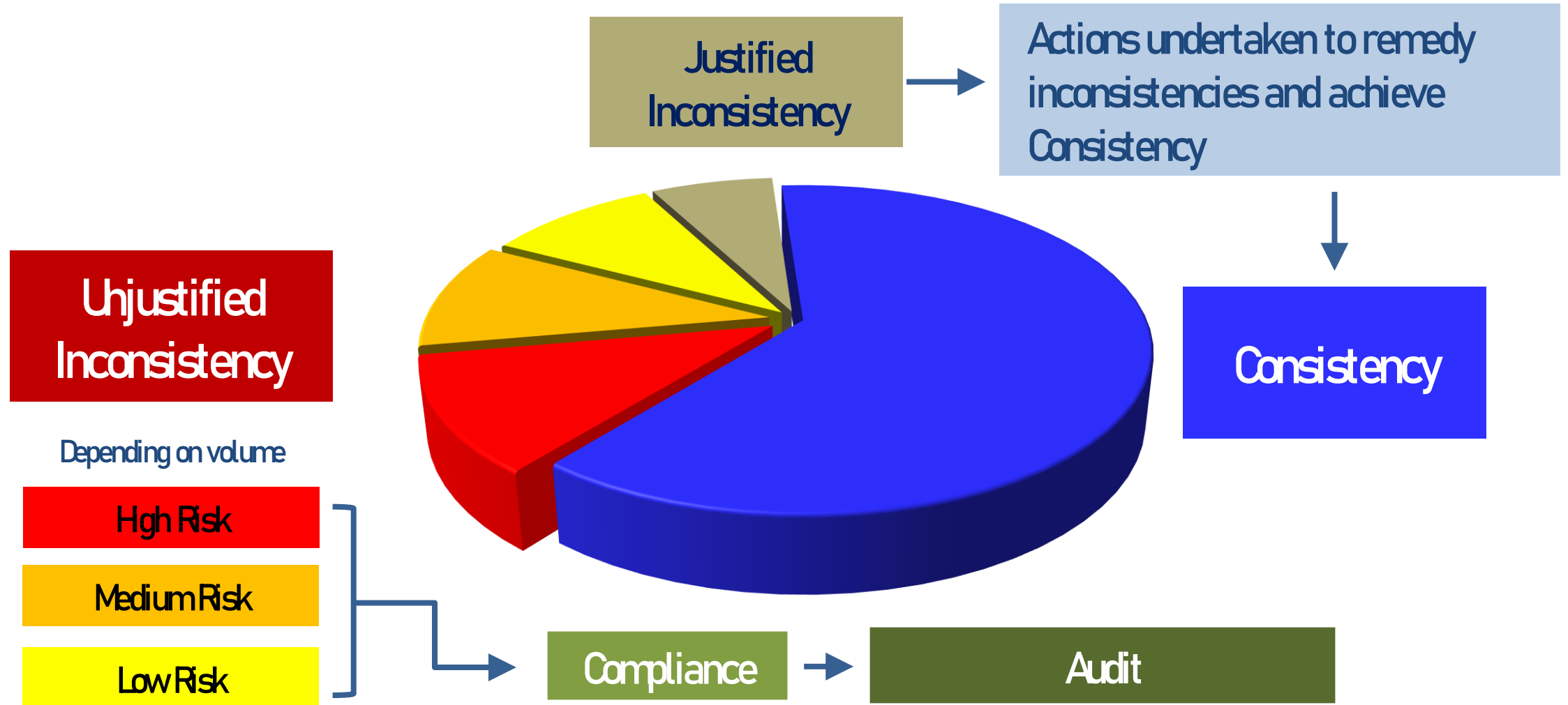
### 1. Consistency

### 2. Inconsistency in Principle

In case of Inconsistency in Principle, the IAPR shall dispatch relevant automated messages to the Businesses, so that they may, within two months, undertake all necessary remedial actions (eg Recipient Accounting Source Document transfer, return amendment, etc.) [60-day Harmonisation]



## Consistency; Justified/Unjustified Inconsistency, after the two-month deadline lapses







## Anticipated Benefits for all

- ✓ Automation, standardisation, modernisation and simplification of the procedure for Business financial data review, analysis and transfer
- ✓ Reduction of management costs for Businesses
- ✓ Automated filing of tax returns, focusing on the gradual pre-filling of fields (periodic VAT returns, Income Tax Returns, etc.)
- ✓ Abolishment of Summary Lists of Customers-Suppliers
- ✓ Optimisation of the targeting of cases selected for audit, aiming at combatting tax evasion and smuggling
- ✓ Simplification and acceleration of the Income Tax and VAT refund process for consistently compliant Businesses



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**Thank you for your attention!**