



HELLENIC REPUBLIC



ΑΑΔΕ
Independent Authority
for Public Revenue (IAPR)

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Subject: "Determination of the provisions, procedure, content and timing of submission concerning the Payment Means Declarations regarding terminals accepting payment cards and other instruments of Payment, provided to liable entities of article 1 of Law 4308/2014 (A.251) by domestic or foreign Payment Service Providers or Network Service Providers. The declarations are submitted to the Independent Authority for Public Revenue, in order the competent Authority to establish and maintain the Register of Payment Means".

DECISION

THE GOVERNOR OF THE INDEPENDENT AUTHORITY FOR PUBLIC REVENUE

Taking into consideration:

1. The provisions:

a) of Article 14(5), as well as of article 15 of the Tax Procedure Code (Law 4987/2022, A. 206), hereinafter Tax Code.

b) of Chapter A of Part One of Law 4389/2016 "Emergency provisions for the implementation of the agreement on fiscal goals and structural reforms and other provisions" (A. 94) and in particular of Article 7(1), Article 14 and Article 41.

c) The under reference “Δ.ΟΠΓ. Α 1125859 ΕΞ 2020/23.10.2020” decision of the Governor of the Independent Authority for Public Revenue "Organization of the Independent Authority for Public Revenue (I.A.P.R.)" (B 4738).

2. The no. 1/20.1.2016 Act of the Council of Ministers "Selection and appointment of the Secretary General of the General Secretariat of Public Revenue of the Ministry of Finance" (Υ.Ο.Δ.Δ. 18), in conjunction with the provisions of the first subparagraph of Article 41(10) of Law 4389/2016 and the Decisions no. 39/3/30.11.2017 (Υ.Ο.Δ.Δ. 689) of the Management Council of I.A.P.R. and the under reference “5294ΕΞ2020/17.01.2020” (Υ.Ο.Δ.Δ. 27) of the Minister of Finance, on "Renewal of the term of office of the Governor of the Independent Authority for Public Revenue ".

3. The need to register the terminals accepting payment cards and similar means of payment, used by the liable entities of article 1 of Law 4308/2014 (Α' 251), in order to properly fulfill the obligations arising from the provisions of Article 15(3b) of the Tax Code.

4. The fact that, from the provisions of this decision, no expense is incurred against the Budget of the Independent Authority for Public Revenue.

WE DECIDE

We define the provisions, procedure, content and timing of submission concerning the Declarations about Payment Means provided to liable by article 1 of Law 4308/2014 entities by domestic or foreign Payment Service Providers or Network service providers. The aforementioned Declarations are submitted to the Independent Authority for Public Revenue (IAPR) in order the competent Authority to establish and maintain the Register of Payment Means.

ARTICLE 1

DEFINITIONS

For the purposes of the present Decision, the following definitions are given:

1. As "Payment Service Provider (Acquirer)": The legal entity that provides services for the execution of payment transactions, with a payment card (credit, debit, prepaid, etc.). Card acceptance services are provided on behalf of the Payment Service Provider to a contracting entity liable to the provisions of Article 1 of Law 4308/2014, in order for the latter to be able to accept the payment of the price of goods sold and/or services provided, through the use of payment cards.
2. As "Network Service Provider (NSP)": The legal entity that provides or operates the POS terminals and provides services like the electronic interconnection of the POS terminals to the entities subject to Article 1 of Law 4308/2014, the installation of software to the terminals and the maintenance or the repairing of the terminal. Moreover, the

mentioned entities may provide the collection and routing of transactions on behalf of the Payment Service Providers (Acquirers). The Network Service Provider (NSP) may contract not only with a Payment Service Provider (Acquirer) but also directly with the liable entities of Article 1 of Law 4308/2014.

3. As "User of Payment Services": The liable entity of article 1 of Law 4308/2014 that make use of card payment services as a beneficiary.
4. As "Payment Mean": Any personalized device or set of procedures agreed between the Payment Services User and the Payment Service Provider (Acquirer), used to initiate a card payment order. All available devices (e.g. wired POS terminal, mobile POS), methods and applications (e.g. soft POS) that can be used to accept card-present and card-not-present transactions (e-commerce platforms) are included.
5. "Active Payment Mean" denotes any device/ software procedure that can be used by the Payment Services User to accept payment cards, without requiring further actions of initiation on behalf of the Payment Service Providers (Acquirers) or Network Service Providers (NSPs). The declared date of fields (h) and (i) of Article 3(2) is considered to be the date of initiation or unsetting respectively.
6. "Upgrading Payment Means" means software replacement/upgrading by/to a newer version in order the Instrument to be fully harmonized with the current operational requirements and technical specifications of interconnection with the cash systems of Payment Services Users, set by a Decision of the IAPR Governor.
7. As "Register of Payment Means": The Register is kept by IAPR and includes all the Payment Means used by Payment Services Users, in order to accept the payment of the price of goods sold and/or services provided, through the use of payment cards (credit, debit, prepaid, etc).
8. As "Cash Register System": The system used by the entity liable to the provisions of Article 1 of Law 4308/2014 to issue revenue transaction documents with the ability also of issuing/creating other documents in order to monitor collections and refunds on behalf of the entity or a third party.

ARTICLE 2

SCOPE OF THE DECISION AND LIABLE ENTITIES

1. A Register of Payment Means is established and maintained in the information systems of IAPR, comprising the Payment Instrument Declarations submitted by the entities of par. 2 to 4 of the current Article. The aforementioned Declarations are submitted either through an interface (API) or through the digital portal of IAPR (myAADE) depending on the data provider, including all the Payment Means used by the Payment Services Users, in order to accept the payment of the price of

- goods sold and/or services provided, through the use of payment cards (credit, debit, prepaid, etc).
2. Each and every Payment Service Provider (Acquirer), regardless of whether its registered office or place of effective management or permanent establishment is in Greece, is obliged to submit a Payment Means Declaration concerning payment card acceptance terminals and similar means used by the Payment Services Users throughout the Greek Territory and provided by them according to a binding contract. The Declaration concerns all the Payment Means available to the Payment Services User, with a dedicated reference to each Instrument.
 3. Each and every Network Service Provider (NSP), regardless of whether its registered office or place of effective management or permanent establishment is in Greece, is obliged to submit a Payment Means Declaration about Payment Means concerning payment card acceptance terminals and similar means, referring to all instruments managed and served by the Network Service Provider (NSP), in order to collect and process transactions with a dedicated reference to each Payment Instrument per Payment Service Provider (Acquirer).
 4. Each and every User of Payment Services is obliged to submit a Payment Means Declaration regarding all the instruments they may use, solely if the Providers of par. 2 and 3 either do not declare any of the Payment Instruments or do not update the details of them or if the Payment Services Users consider the information declared by the Providers to be inaccurate. Failure to submit such Declaration within the deadlines given in Article 4 is considered as an acceptance of the concerning information.
 5. IAPR informs the Providers of par. 2 and 3 about the Payment Means Declarations submitted by Payment Services Users and may request any available information concerning the validity of the Declarations.

ARTICLE 3

CONTENT OF STATEMENT

1. The Payment Means Declaration concerning the terminals accepting payment cards and similar means, submitted by the Payment Service Providers (Acquirers), contains at least the following fields:
 - a. TIN and Name of Payment Services User.
 - b. Payment account number associated with each Payment Mean.
 - c. User's Code number (destination Merchant ID - MID), as maintained in the systems of the Payment Service Provider (Acquirer).
 - d. Name, TIN and BIC number, if available, of the domestic Payment Service Provider (Acquirer).
 - e. Name, foreign tax identification number (TIN) or other functionally equivalent identification number, country of registered office or

permanent establishment and BIC number, if available, of the foreign Payment Service Provider (Acquirer).

f. Name and TIN of the domestic Network Service Provider (NSP).

g. Name, Foreign Tax Identification Number (TIN), or other functionally equivalent identification number, country of registered office or permanent establishment of a foreign Network Service Provider (NSP).

h. Identification number (destination Terminal ID - Acquirer TID) of the Payment Mean, as maintained in the systems of the Payment Service Provider (Acquirer).

i. Effective date of the Payment Instrument contract agreed between the Payment Service Provider (Acquirer) and the User of Payment Service or alternatively the date of creation by the Provider of the User's profile.

j. Cessation date of the Payment Mean contract between the Payment Service Provider (Acquirer) and the Payment Service User, if available, or alternatively, the date of deactivation of the User's profile by the Provider.

k. Indication of Entry / Alteration / Cessation.

2. The Payment Means Declaration concerning the terminals and similar means accepting cards, submitted by Network Service Providers (NSPs) contains at least the following fields:

a. Payment Services User's Code (destination Merchant ID - MID), as maintained in the systems of the Payment Service Provider (Acquirer).

b. Name, TIN of domestic Payment Service Provider (Acquirer), BIC number, if available.

c. Name, foreign tax identification number (TIN) or other functionally equivalent identification number, country of registered office or permanent establishment of the foreign Payment Service Provider (Acquirer), BIC number, if available.

d. Identification number (destination Terminal ID - Acquirer TID) of the Payment Mean, as maintained in the systems of the Payment Service Provider (Acquirer).

e. User's Code number (source Merchant ID - MID), as maintained in the systems of the Network Service Provider (NSP).

f. Identification number (source Terminal ID - TID acquirer) of the Payment Mean, as maintained in the systems of the Network Service Provider (NSP).

g. Type of Payment Mean (wired POS/ mobile POS/ softPOS/ e-commerce POS/ unattended POS/ Other).

h. Payment Mean's activation date

i. Payment Mean's deactivation date.

j. Indication of Entry / Alteration / Cessation/ Upgrade

3. The Payment Means Declaration concerning terminals accepting payment cards and similar means, submitted by Payment Service Users in case of

adding a Mean contains all fields of par. 1 as well as fields (d) to (i) of par. 2. Each Declaration concerning either the addition of a Mean or the updating or modification of information concerning an already declared Means is kept separately in the Register of Payment Means.

ARTICLE 4

PROVISIONS, TIMING AND PROCEDURE OF SUBMISSION

1. The submission of the declarations by the Providers of Article 2(2&3) is accomplished through an interface (API) and takes place at regular intervals. Concerning submission's first application, the data described on Article 3 and forwarded to IAPR include all active Payment Means. In each subsequent submission, only the information concerning each addition/ alteration/ deletion within the reporting interval is submitted.
2. The submission of the declarations by the Providers of Article 2(2&3) takes place:
 - a. Up to the 15th day of each month with reference period the 1st till the 10th day of the concurrent month.
 - b. Up to the 25th day of each month with reference period the 1st till the 10th day of the concurrent month
 - c. Up to the 5th day of the following month, with a reference time period the 21st till the last day of the previous month.
3. Concerning the Payment Service Providers (Acquirers), the date of relevant obligation's first application is defined as September the 22nd, 2023. As reference of the first submission are taken the active Payment Means on September 10th, 2023. Regarding the period between the 11th till 30th September 2023, the relevant declarations are submitted until October 5th, 2023.
4. Concerning the Network service providers (NSPs), the date of relevant obligation's first application is defined as September the 26th, 2023. As reference of the first submission are taken the active Payment Means on September 10th, 2023. Regarding the period between the 11th till 30th September 2023, the relevant declarations are submitted until October 5th, 2023.
5. If appropriate, Payment Services Users submit a Payment Means Declaration through the IAPR digital portal (myAADE) from the 11th till the last day of the month following the date of activation/ deactivation/ alteration of fields, of the Payment Means in relation. October, 2023 is defined as the first month of implementation of the relevant obligation. As reference of the first submission are taken, the active Payment Means on September 30, 2023, regardless of the date of their activation.
6. The specifications of the files submitted and the provisions of forwarding are posted on the IAPR website in due time.

ARTICLE 5

VALIDITY OF THE DECISION

This decision is valid from its publication in the Government Gazette.

To be published in the Government Gazette.

**The Governor of the Independent Authority
for Public Revenue**

Giorgos Pitsilis