

Compliance _ Documentation Tables Y.PA.H.E.S. / E.D.I.S.P.

Submission Date

Company Details

Company Name	
Tax Identification Number (T.I.N)	
Registered Business Address	
Contact Number	
e-mail	

Legal Representative Details

Name/ Surname	
Tax Identification Number (T.I.N)	
Registered Business Address	
Contact Number	
e-mail	
Signature	

The Candidate YPAHES Provider shall complete the following compliance tables, bearing full responsibility for the accuracy of the information provided.

It is noted that this document constitutes a Solemn Declaration under L. 1599/1986. It is completed under the personal liability of the undersigned and with knowledge of the penalties provided for in par. 6 of Article 22 of L. 1599/1986.

Brief Completion Guide

In order to document the software approval process for electronic invoicing issuance, the Candidate YPAHES Provider must complete all the tables contained herein exactly as recorded, maintaining the same sequence and structure.

The Candidate YPAHES Provider is required to respond to every line of the tables, providing brief explanations, where applicable, and clear reference cross-links to the supporting documentation submitted within the YPAHES Licensing Request Submission Form A.1112/2025 (Annex A and Art.4 par.2 A.1112_2025), for the fulfilment of the obligations arising in relation to:

- ✓ The verification of the correct compliance with the defined technical specifications and operational requirements of A.1112/2025 and A.1017/2020, through interaction of the REST API of the myDATA digital platform.
- ✓ The verification of the correct compliance with the defined technical specifications and operational requirements of A.1112/2025 and A.1017/2020, of the electronic invoicing software under evaluation of the Candidate YPAHES Provider.
- ✓ The suitability and adequacy of the proposed services requested.

For the smooth and uniform examination process of each submitted YPAHES Suitability File, it is essential that each reference corresponds clearly to the relevant articles of A.1112/2025 and A.1017/2020, in the supporting documentation texts, where the Candidate YPAHES Provider's response must be stated clearly and in detail, together with any additional information deemed necessary for forming a more comprehensive overall picture and for more accurate documentation.

The YPAHES Audit Committee evaluates, at its discretion, the information provided during the technical and operational assessment process. The technical and operational completeness of the entire YPAHES Suitability File constitutes the criteria for the approval or rejection of the electronic invoicing software, for the purpose of granting a suitability license to the Candidate YPAHES Provider.

Explanation of the Table Columns:

SPECIFICATION Column

For the YPAHES S_T Table A1112_2025 and the YPAHES S_T Table A.1017_2020, the cells in this column contain a detailed description of the relevant paragraphs of the articles and the related appendices of the aforementioned decisions, for which sufficient clarifications and supporting responses must be provided. Exceptionally, for the YPAHES S_T Table Other Obligations, responses are requested regarding the procedure for reviewing data transmission via the REST API of the myDATA digital platform interface, as well as the electronic invoicing software of the Candidate YPAHES Provider, for the purpose of supervision, inspection, and verification of the outcomes.

REQUIREMENT Column

In the cells of this column, the word "YES" is completed, indicating that the corresponding specification is mandatory for the Candidate YPAHES Provider. In all cases, the requirement encompasses all individual features, and a response must be provided for each feature separately.

RESPONSE Column

In the cells of this column, the supplier's response must be indicated as follows:

- a. the indication "YES" if the reference documents sufficiently the corresponding requirement, the relevant specifications are met, and in any case, the specific obligation is undertaken.
- b. the indication "NO" otherwise.

A simple affirmation or explanation does not constitute proof of compliance with the specification, and the YPAHES Audit Committee may, at its discretion, accept or reject it.

Refusal results in the automatic rejection of the application and the non-approval of the electronic invoicing software.

REFERENCE Column

In this column, references must be provided for each cell, indicating the specific pages, chapters, paragraphs, and subparagraphs of the requested supporting documentation. (ANNEX A and Art.4 par.2 A.1112/2025), from which the responses provided in the previous column of the submission are fully documented and justified. It is emphasized that a response and the corresponding reference are mandatory for all entries in the tables, and all requested information must be provided.

Table S_T YPAHES/EDISP A.1112_2025

S/N	ARTICLES OF A.1112/2025	SPECIFICATION UNDER A.1112/2025	PROVIDER	SELF-PROVIDER	REQUIREMENT	RESPONSE	REFERENCE
1	Article 3 Conditions for the granting of a “suitability license” for the software of the Provider or the Self-Provider of Electronic Invoicing.	3.1) A “Suitability License (YPAHES-EDISP)” may be granted to any legal person or legal entity that has its registered office or operates through a permanent establishment in Greece, in accordance with Article 6 of law 4172/2013.	✓	✓	YES	YES	
2		3.2) The Provider or the Self-Provider shall be required to: a) Maintain adequate technical personnel for the customer network they serve. b) Maintain a documented and verifiable security policy for the retention of digital data either at the group level or at the entity level. The security policy for the retention of invoice data shall be substantiated by an ISO-27001 Security Certificate or any other Security Certificate deemed by the Committee to meet equivalent standards concerning the assurance of confidentiality, integrity, and availability of digital data during their storage and transmission. c) Have financial solvency throughout the support period of the software for which they have been granted a suitability license. d) Maintain within the territory of the European Union the data relating to the issued documents.	✓	✓	YES	YES	
3_1	Article 4 Procedure for granting the “suitability license” for the software of Electronic Invoicing	4.2) The entity applying for a "Y.P.A.H.E.S." / E.D.I.S.P." suitability license shall submit to the Committee: a) Complete description of the process for issuing sales documents as well as the technical methodology that ensures the secure authentication (certification of origin, content integrity) of the documents.	✓	✓	YES	YES	
3_2		b) Full description of the implementation method of the software interfaces used for communication of the entity or of the physical points of data issuance with the Provider or Self-Provider respectively (operational documentation).	✓	✓	YES	YES	

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3_3		c) Samples of documents (in the case of the Self-Provider, it is not required a sample of the entire set of documents, but instead a sample of the types of documents included in its licensing application).	✓	✓	YES	YES	
3_4		d) Full description of the process for transmitting the required data of each issued document to the IAPR, using the "myDATA" interface, as referred to in Annex B.	✓	✓	YES	YES	
3_5		e) Binding draft standard contract, that signs with the contracting entities for the use of the licensed software (not provided in the case of the Self-Provider).	✓	X	YES	YES	
3_6		f) Documentation of the interconnection procedure of the cash systems of the Payment Service Users and the Payment Instruments (EFT/POS), in accordance with the provisions of the A.1155/2023 decision of the Governor of the Independent Authority for Public Revenue, provided that the software supports retail transactions.	✓	X	YES	YES	
4		3) [...] The Provider is obliged to submit a request for extension of the licensing in the case of software that has already been approved and is being upgraded to support the interconnection of Cash Systems and Payment Instruments (EFT/POS) in accordance with the provisions of Annex C. Given that the said devices or software may operate autonomously or be integrated into a single device (All in one – Cash Register/POS), each mode of operation requires explicit inclusion in the suitability license. In the case of licensing exclusively for one mode (autonomy or integration into a single device), licensing for the other mode requires a new request.	✓	X	YES	YES	
5		4) For any modification or upgrade of the "Y.PA.H.E.S." / E.D.I.S.P." software, which has received a suitability license, the Provider or the Self-Provider shall submit a relevant request with a description of the proposed changes to the Committee. The Committee shall then decide on the request.	✓	✓	YES	YES	
6		6) In the event of an update of specifications by the IAPR, the Provider and the Self-Provider are obliged to comply with them within fifteen (15) days from the date on which each newer version of the digital platform "myDATA" that incorporates the said specifications is put into production. In this case, the procedure of paragraph 4 is not followed.	✓	✓	YES	YES	
7	Article 5 Providers Obligations	5.1 The Provider is responsible for verifying the identity of the entity with which it contracts. The entity may be identified using its TAXISnet credentials.	✓	X	YES	YES	
8		5.2 The Provider or the Self-Provider bear the responsibility for ensuring all issued documents with respect to their issuance, authentication, integrity, readability, and the transmission of their data to the myDATA digital platform through the services it provides.	✓	✓	YES	YES	

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9		5.3 The Provider or the Self-Provider does not transmit data of entities arising from accounting entries in cases where there is no obligation to issue a document.	✓	✓	YES	YES	
10		5.4 The Provider does not transmit data of entities that transact as public suppliers in the context of public contracts and correspond to tax revenue data issued during the execution of public contracts that fall within the scope of law 3978/2011 (A'137), in which the conclusion and execution of the contract have been classified as confidential or must be accompanied by special security measures pursuant to the applicable legislative, regulatory or administrative provisions. In particular, according to the provisions of paragraph 3 of article 148 of law 4601/2019 these public expenditures do not fall within the scope of electronic invoicing in the context of public contracts. The above case, includes also documents, e.g. credit and supplementary invoices, whose initially issued and related documents have been issued in the context of public contracts without the use of Provider services.	✓	✓	YES	YES	
11_1		5.5 The Provider is obliged to provide immediate access to all data concerning each entity with which it contracts, both to the entity itself and to IAPR, within the retention period as defined in par.10.	✓	✓	YES	YES	
11_2		To this end, the Provider must provide IAPR with a suitable interface for receiving document data of the entities with which it contracts. The interface allows the immediate extraction of all data of each document, based on the format and search criteria. In addition, the interface allows the extraction of a list of all documents issued by an entity in a specific calendar period within the time limit for their retention period for which they must be kept as defined in par. 10. A corresponding interface and access is also provided by the Self-Provider.	✓	✓	YES	YES	
12		5.6 Upon request by the IAPR, the Provider shall deliver to the IAPR, within fifteen (15) working days, all data relating to the documents of the entities contracted with it, for a specific calendar period, within the period of obligation to retain them in accordance with par. 10. The Self-Provider is subject to the same obligation.	✓	✓	YES	YES	
13_1		5.7 In the event of interruption of the provision of electronic data issuance services by the Provider to the contracted entity due to the termination or completion of the cooperation between the two contracting parties or due to an acquisition, merger, transformation or any other change in the legal status of the Provider, the Provider is obliged to deliver to the entity all the documents that is obliged to keep in accordance with par. 10, in a time-stamped and digitally signed electronic mean. The delivered documents shall also include a) a digital summary that has been created including all the data and, signed using a valid digital certificate of the Provider and b) the public key of the Provider's digital certificate.	✓	X	YES	YES	

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13_2		In cases of acquisition, merger, transformation or any other change in the legal status of the Provider, and provided that the licensed software continues to be available to the Greek market and provided that its functional and technical specifications have not changed, its re-licensing is not required. Furthermore, provided that the Provider operates as a universal or special successor to another Provider being acquired, merged or transformed, the re-declaration of the contracting entities is not required and the relevant actions are carried out in-house by the IAPR.	✓	✗	YES	YES	
13_3		In the event that the licensed software ceases to be available on the Greek market or in any other case of imminent termination of the cooperation between the contracting parties on the initiative of the Provider, the Provider is obliged to inform the contracting entity in writing, at least two (2) months prior to the cessation of service provision, in order for the contracted entity to replace the software in question with other licensed software or another legal method of issuing its documents.	✓	✗			
14		5.8 Alternatively, to the first sentence of paragraph 7, if the obligated entity agrees, the Provider with whom the cooperation was terminated shall deliver all of its data, that it is obliged to retain, to the new Provider. Correspondingly, the Self-Provider may deliver all of the data to the new Provider, if the entity's self-sufficient support is terminated.	✓	✓	YES	YES	
15		5.9 The Provider or the Self-Provider shall transmit data of the issued accounting documents to the IAPR, in accordance with the provisions of article 16 of the Tax Procedure Code. The data transmitted are described in Annex B hereto.	✓	✓	YES	YES	
16		5.10 The Provider or the Self-Provider is obliged to preserve the invoice data of the entity with which it contracts, as well as the corresponding authentication and documentation data, for as long as it is provided for to be preserved by the said entity, in accordance with article 7 of law 4308/2014 and article 13 of law 5104/2024. This obligation does not exempt the obligated entity from its independent obligation to preserve its accounting records.	✓	✓	YES	YES	
17		5.11 The Provider or the Self-Provider ensures that the time of service provided to any ""Y.PA.H.E.S." / E.D.I.S.P." user entity amounts to at least 99% of the time provided by the telecommunications network per calendar quarter. The Self-Provider also has a similar obligation.	✓	✓	YES	YES	
18		5.12 The Provider or the Self-Provider shall provide an online tool for verifying/confirming the authenticity of documents issued by entities using the licensed software.	✓	✓	YES	YES	

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19		5.13 In the event of a permanent cessation of operation or revocation of the "Y.PA.H.E.S." / E.D.I.S.P." suitability license, the Provider or the Self-Provider shall deliver to the IAPR all the data relating to the documents of the contracted entities for which it is obliged to keep records in accordance with par. 10. Alternatively, the procedures of par. 8 shall be carried out.	✓	✓	YES	YES	
20		5.14 The Provider maintains the confidentiality of the data and information obtained, within the framework of its contractual relationship with the entities it contracts with and shall not disclose such data or information to third parties nor use them for personal benefit or for the benefit of third parties. The Provider is obliged to record in the contract it signs with an obligated entity that carries out retail transactions, the details of another contract (number, date) that has been signed in accordance with paragraph 2 of article 7 between an internet provider (ISP Provider) and the obligated entity so that an alternative way of connecting to the internet is provided.	✓	X	YES	YES	
21		5.15 Before providing its services to a contracting entity and drawing up the relevant contract, the Provider must examine whether there is a reliable internet connection in the area where the obligated entity's establishment is located.	✓	X	YES	YES	
22		5.16 The Provider has the obligation to continuously and digitally inform the entity about the documents it has transmitted on its behalf, either in real time or in the event of connection loss.	✓	X	YES	YES	
23		5.17 The Provider or the Self-Provider is obliged to display the documents it transmits separately, both in the event of loss of interconnection between the obligated entity - Provider or the physical points of issue and the Self-Provider (Transmission Failure_1) as well as in the event of loss of interconnection between the Provider or Self-Provider - IAPR (Transmission Failure_2).	✓	✓	YES	YES	
24		5.18 The Provider is obliged to post monthly on its website aggregated statistical data regarding cases of loss of interconnection with the obligated entities. The Self-Provider has a similar obligation.	✓	✓	YES	YES	
25_1	Article 6 Content and time of submission of the declarations for data issuance through a Provider or Self- Provider	6.1 The Provider is obliged to submit a "Declaration of Commencement of Electronic Issuance of Data" to declare the commencement of the provision of services to the respective contracting entity, which is obliged to issue the revenue documents, through the myAADE digital portal, no later than ten (10) days from the date of entry into force of the contract with it. The Issuing Entity shall be notified by means of a relevant posting of the declaration on its account in the Tax Administration's information system (e-notifications application on the myAADE digital portal) and an electronic notification of the relevant posting by email to the email address registered on the myAADE digital portal and may accept or reject the Provider's	✓	X	YES	YES	

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		declaration within ten (10) days from the date of its submission. If the deadline passes without action, its acceptance is presumed.					
25_2		Accordingly, the Provider is also informed of the acceptance or rejection of its declaration by the contracting entity. In the event that the Provider does not submit the "Declaration of Commencement of Electronic Issuance of Data" within the above ten (10) day time period, the contracting Entity-Issuer is obliged to submit the declaration itself, within a period of ten (10) days, from the expiry of the deadline for submission by the Provider.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	YES	YES	
26		6.3 Before starting to use the Electronic Data Issuance Provider Services, the Issuing Entity submits and the Provider accepts a special authorization in the "Authorizations" section of Taxisnet.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	YES	YES	
27		6.4 The Self-Provider has a similar obligation and within the same deadline to submit the "Declaration of Commencement of Electronic Issuance of Data". In the case of the Self- Provider, the "Declaration of Commencement of Electronic Issuance of Data", in which the indication "Self-Provider" is selected, includes the provisions of par. 2 except for items c), d), g) and subpar. ii) of par. i).	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	YES	YES	
28		6.5 In any case of termination of the contractual relationship between the Provider and the Issuing Entity, a "Declaration of Revocation of Electronic Issuance of Data" must be submitted either by the Issuing Entity or the Provider, as applicable, by the tenth (10th) day of the following month from the month of termination of the contractual relationship, as evidenced from the date of the last transmission of an issued document through the use of the services of the specific Provider.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	YES	YES	
29		6.6 The Self-Provider has a similar obligation and within the same deadline to submit a "Declaration of Revocation of Electronic Issuance of Data", in the event that it ceases to provide electronic data issuance services. In this declaration, the indication "Self-Provider" is selected and the provisions of par. 5) are included, except for par. c) and d).	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	YES	YES	
30	Article 7 Electronic Invoice Issuing via a Provider – Specifications of the approved "Y.PA.H.E.S." / E.D.I.S.P. software	7.1. The documents of the obligated entities may be issued using the services of a Provider or a Self-provider through approved "Y.PA.H.E.S." / E.D.I.S.P." software. All invoices or retail sales documents, which are issued and authenticated using the services of an Electronic Invoicing Service Provider, are considered electronic invoices, based on the provisions of articles 14 and 15 of law 4308/2014. In particular, in the case of a Self-provider, documents are issued exclusively for wholesale transactions.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> v (only for wholesale transactions)	YES	YES	

S/N	ARTICLES OF A.1112/2025	SPECIFICATION UNDER A.1112/2025	PROVIDER	SELF-PROVIDER	REQUIREMENT	RESPONSE	REFERENCE
31_1		7.2. In all cases, the issuance of a document by the entity through a Provider or Self-Provider requires direct communication (online - real time) between the entity or the physical points of issuance and the Provider or the Self-Provider respectively, at the time of issuance of the document, which is defined in articles 11 and 13 of law 4308/2014.	✓	✓	YES	YES	
31_2		Cases of loss of interconnection are distinguished into loss of interconnection between a Provider and a contracted obligated entity or physical points of issuance and a Self- Provider, as well as loss of interconnection between a Provider or Self-Provider and IAPR (AADE). The first case of loss is marked on the documents issued and in the relevant data transmitted to the myData digital platform, with a distinctive indication "Loss of Entity - Provider Interconnection - Transmission Failure_1" and the second case of loss is marked with "Loss of Provider Interconnection - AADE/IAPR - Transmission Failure_2".	✓	✓	YES	YES	
31_3		In the case of issuing retail receipts, the obligated entity is required to have an alternative method of connecting to the internet either based on mobile telephony services (network provider subscriber identity module – SIM card – Subscriber Identity/identification Module) or on another equivalent method of coverage through similar network provider services, which it uses for its successful interconnection with the Provider. The alternative equivalent method is mandatorily indicated in the contract between the Provider and the obligated entity in accordance with the provisions of paragraph 14 of article 5.	✓	X	YES	YES	
31_4		In particular: a) in the event of loss of interconnection of the obligated entity or the physical points of issuance with the Provider or the Self-Provider (Transmission Failure_1) respectively, due to an interruption of the internet connection, for both retail and wholesale transactions (exclusively wholesale in the case of the Self-Provider), the obligated entity or the physical point of issuance continues to issue the relevant documents through its cash system without interrupting the transaction and transmits to the Provider or the Self-Provider, respectively, the documents within one (1) day from the date of issuance of each document, with the aim of their subsequent transmission via the Provider or Self-Provider to the myData digital platform and to their recipients. The indication "Loss of Entity - Provider Interconnection - Transmission Failure_1" is included in the overview content of the document via a two-dimensional barcode (QR code) under the responsibility of the contracting entity.	✓	✓ (only for wholesale transactions)	YES	YES	

S/N	ARTICLES OF A.1112/2025	SPECIFICATION UNDER A.1112/2025	PROVIDER	SELF-PROVIDER	REQUIREMENT	RESPONSE	REFERENCE
31_5		b) In the event of loss of interconnection between the Provider or Self-Provider and the IAPR (Transmission Failure_2) due to an interruption in the internet connection, the obligated entity or the physical point of issue continues to issue wholesale and retail sales documents (exclusively wholesale in the case of Self-Provider) using the provider's or Self-Provider's software, without interrupting the transaction and transmits to the Provider or Self-Provider respectively, the documents in real time, with the aim of their subsequent transmission to the myData digital platform and to their Recipients within one (1) day from the date of issue of each document. The indication "Loss of Provider – AADE/IAPR Interconnection - Transmission Failure_2" is included in the overview content of the document via a two-dimensional barcode (QR code) under the responsibility of the Provider.	✓	✓ (only for wholesale transactions)	YES	YES	
31_6		c) In the event of loss of interconnection of the obligated entity or the physical points of issuance with the Provider or the Self-Provider (Transmission Failure_1) respectively due to an interruption of the electricity distribution system at the obligated entity's establishment, or at the physical point of issuance, the entity issues the retail and wholesale sales documents manually and transmits the documents in the manner specified in A.1138/2020 joint decision of the Deputy Minister of Finance and the Governor of IAPR.	✓	✓ (only for wholesale transactions)	YES	YES	
32		7.3. In the case of issuing retail documents through a Provider instead of using an electronic tax mechanism, in accordance with the provisions of paragraph 10 of article 12 of law 4308/2014 (Government Gazette A'251), there is an obligation to both mark the document data associated with the issued retail documents, and to ensure the uniqueness and authenticity of their marking with an additional mandatory indication of the time of their issuance.	✓	X	YES	YES	
33		7.4. The issued document is made available to the recipient in electronic form using the infrastructure of the Provider or the Self-Provider. In particular, in the case of the retail sales of inventory or provision of services, the issued retail sales data are either sent electronically to private consumers on the condition that they can be shown by them in the event of a tax audit, or are printed and delivered to them with each delivery of inventory or completion of the provision of services.	✓	✓	YES	YES	
34		7.5. Each document issued using the services of a Provider or Self-Provider must include, in addition to the fields defined in article 9 of law 4308/2014, the name, the website of the Provider or Self-Provider, the authentication string, the Unique Registration Number (URN-MARK), the date and time of issuance, as well as the document identifier. The Provider or the Self-Provider authenticates the document using the SHA-1 algorithm. Furthermore, for each issued document, the tax summary of the electronic element is sent to IAPR in a specific format type and following a	✓	✓	YES	YES	

S/N	ARTICLES OF A.1112/2025	SPECIFICATION UNDER A.1112/2025	PROVIDER	SELF-PROVIDER	REQUIREMENT	RESPONSE	REFERENCE
		specific sending procedure, posted on the IAPR's website. The above is described in Annex B.					
35_1		7.6. Documents issued using Provider or Self-Provider services must bear a two-dimensional barcode (URL-type QR code), which is based on the encoded text returned by the myData digital platform upon successful transmission of the document and must also contain the received URN (MARK) (Unique Registration Number). The Provider or the Self-Provider confirms the content of the document through the two-dimensional barcode (QR code), which is used by the recipient or the competent employee of the Independent Authority for Public Revenue to review the entire document on the Provider's or Self-Provider's website. The technical details of the two-dimensional barcode (QR code) and the content of the overview are posted on the IAPR website. In the case of printing the documents issued using the services of a Provider or Self-Provider, it is mandatory, in addition to the fields specified in Article 9 of law 4308/2014, to include the time of issue, the URN (MARK), the two-dimensional barcode (QR code), the Document ID, the Document Authentication string, the "Y.PA.H.E.S." / E.D.I.S.P." software suitability license number, and the website of the Provider or Self-Provider.	✓	✓	YES	YES	
35_2		In the event of a loss of connection: a) between the obligated entity and the Provider or physical points of issue and the Self-Provider, the documents shall not include the data specified in Annex B. Instead, they shall have the indication "Loss of Entity - Provider Interconnection - Transmission Failure_1", under the responsibility of the obligated entity, which issues the said documents with a two-dimensional barcode (QR code). b) between the Provider or Self-Provider and IAPR, the documents shall contain the data specified in Annex B without the URN (MARK) and the Authentication String. In addition, the indication "Loss of Provider – AADE/IAPR Interconnection - Transmission Failure_2" is included, under the responsibility of the Provider or Self-Provider, who transmits the documents in question to the myDATA digital platform. c) Following the completion of the transmission process, the documents are updated and include the data in Annex B, as attributed by the IAPR.	✓	✓	YES	YES	
36_1		7.7. The electronic document is sent to the recipient by the issuer's Provider or the Self-Provider, directly to him, provided that the recipient does not use the services of an electronic data issuance Provider, with the recipient defining the method of receiving the document, otherwise, the electronic document is sent through the recipient's Provider. The display of the document sent by the Provider may differ from the display of the document kept by the Issuing entity for its own purposes.	✓	✓	YES	YES	

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36_2		Exceptionally, in cases of transactions carried out within the framework of public contracts and invoicing of other expenses of General Government bodies, the electronic document is sent to the recipient through the Interoperability Center (IC/KED) of the General Secretariat of Information Systems and Digital Governance (GSISDG), which operates as a hub for routing their data to the information systems of the competent bodies. In the event that the Entity deems it necessary to correct invoice fields for these transactions by resending them to it, and these fields do not include information that is part of the mandatory data to be transmitted according to the joint decision A.1138/2020 of the Deputy Minister of Finance and the Governor of the IAPR, it is not necessary to resend the data of these documents to the myDATA digital platform.	✓	✓	YES	YES	
37		7.8. With regard to entities, which according to the provisions of A.1138/2020 joint decision of the Deputy Minister of Finance and the Governor of the IAPR may transmit the data of the revenue documents within two days from the date of their issuance and, if they make use of this option, the Provider or the Self-Provider shall transmit the relevant data under its own responsibility, within the above deadline, with the indication "Transmission_T+2".	✓	✓			
38	Article 8 Specific obligations of the Provider for the interconnection of the "Y.PA.H.E.S." / E.D.I.S.P." Cash Systems with the Means of Payment (EFT/POS) in accordance with the decision of the Governor of IAPR under reference A.1155/2023.	8.1. The Provider is obliged to serve the Cash Systems that use its services for the issuance of revenue documents in accordance with articles 8, 10 and 12 of law 4308/2014 (invoices, retail sales receipts) and other documents corresponding to receipts of collection, receipts of collection on behalf of third parties and return receipts for transactions carried out using Means of Payment (EFT/POS), both for simultaneous and non- simultaneous transactions, in accordance with the Basic Interconnection Rule of the decision of the Governor of the Independent Authority for Public Revenue under reference A.1155/2023.	✓	X	YES	YES	

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39		8.2. The Provider is obliged to create the "“Y.PA.H.E.S.” / E.D.I.S.P.” Cash System Payment Signature (Provider’s Signature) upon request carried out by the ““Y.PA.H.E.S.” / E.D.I.S.P.” Cash System of the User of payment services after receiving all the data of the document under issue.	✓	X	YES	YES	
40		8.3. The Provider is obliged to comply with the content of the ““Y.PA.H.E.S.” / E.D.I.S.P.” Cash System Payment Signature (Provider’s Signature).	✓	X	YES	YES	
41		8.4. The Provider is obliged to perform encryption and verification of the Payment Signature of the ““Y.PA.H.E.S.” / E.D.I.S.P.” Cash System.	✓	X	YES	YES	
42		8.5. The Provider is obliged to transmit the ““Y.PA.H.E.S.” / E.D.I.S.P.” Cash System Payment Signature (Provider’s Signature) to the Cash System of the User of Payment Services separately for each request of signature’s creation.	✓	X	YES	YES	
43		8.6. The Provider is obliged to record and allow duration of the Provider’s Signature up to sixty (60) hours for payment transaction requests of Users of Payment Services and up to two (2) hours for payment transaction requests of Users of Payment Services operating in the catering industry.	✓	X	YES	YES	
44		8.7. The Provider is obliged to accept myDATA Document Types with the ““Y.PA.H.E.S.” / E.D.I.S.P.” Cash System Payment Signature (Provider’s Signature) and the Unique Payment Identity.	✓	X	YES	YES	
45		8.8. The Provider’s interconnection with the ““Y.PA.H.E.S.” / E.D.I.S.P.” Cash Systems, Means of Payment (EFT/POS) and IAPR for the transmission of the specified data is carried out in real time.	✓	X	YES	YES	
46		8.9. The Provider is obliged to record the algebraic sum of the transactions selected to be carried out via Means of Payment (EFT/POS) by Users of Payment Services regardless of their number and not to allow this to exceed the total amount of the documents related to these transactions.	✓	X	YES	YES	
47		8.10. The Provider is obliged to record the documents under issue, that the payment service user has not transmitted, and to transmit their data to the myDATA digital platform in the event that the ““Y.PA.H.E.S.” / E.D.I.S.P.” Payment Signatures (Provider’s Signatures) were not associated by the ““Y.PA.H.E.S.” / E.D.I.S.P.” Cash System with corresponding documents and Unique Payment Identities, within the time limit specified in each case in accordance with Decision No. A.1155/2023 of the Governor of the IAPR. The documents under issue of this case, for their transmission to myDATA digital platform, are marked as “Under Issue”.	✓	X	YES	YES	
48		8.11. The Provider is obliged to comply with the Basic Interconnection Rule of decision under reference A.1155/2023 of the Governor of IAPR, as well as the other obligations arising from the provisions therein and corresponding to its field of responsibility.	✓	X	YES	YES	

S/N	ARTICLES OF A.1112/2025	SPECIFICATION UNDER A.1112/2025	PROVIDER	SELF-PROVIDER	REQUIREMENT	RESPONSE	REFERENCE
49	Article 9 Content of Document Type 8.6 CATERING ORDER FORM	<p>9.1. 1. Document Type 8.6 Catering Order Form contains data for managing “open tables” during the execution of each order by entities operating in the catering sector and using the services of an Electronic Data Issuance Service Provider. This type of document must contain the following fields:</p> <ul style="list-style-type: none"> a) Issuer’s Tax Identification Number b) Issuer’s Name/Company Name c) Issuer’s Business Address d) Document Type “8.6 Catering Order Form” e) Document Series and Number f) Date and time of issue g) Type h) Quantity i) Net Values per VAT rate j) VAT Amounts per VAT rate k) Table No. l) The total amount of the transaction 	✓	✗	YES	YES	
50		9.2. When printing the Catering Order Form, the total amount of either the current service or the previous services (from transfer) is not printed. The Catering Order Form must include the following wording "THE PRESENT DOCUMENT IS ISSUED ONLY FOR INFORMATION PURPOSES AND DOES NOT STAND FOR A VALID TAX RECEIPT/INVOICE".	✓	✗	YES	YES	
51		9.3. The Catering Order Form must contain a two-dimensional barcode (QR code). Scanning the Catering Order Form with a QR code scanner leads to the Provider's page.	✓	✗	YES	YES	
52		9.4. The fields of par. 1 and 3 must be included in the issuance, printing and scanning of each Catering Order Form, subject to par. 2.	✓	✗	YES	YES	
53		9.5. The time of issue shall be clearly visible in bold font.	✓	✗	YES	YES	
54		9.6. The Catering Order Form is not a legal document of value but a special item marked by the Provider and associated with documents of value, namely a Retail Sales Receipt or Retail Credit Receipt for retail debit and credit transactions and an Invoice or Credit Invoice for wholesale debit and credit transactions.	✓	✗	YES	YES	
55		9.7. Catering Order Forms are mandatorily transmitted to the myDATA digital platform and receive an URN (MARK). The correlation of Catering Order Forms with the relevant revenue documents is carried out within twenty-four (24) hours of their issuance. Otherwise, the Provider is obliged to interrupt the authentication process and transmission of all data of the obligated entity until the date on which the correlation of the open order forms is completed.	✓	✗	YES	YES	

S/N	ARTICLES OF A.1112/2025	SPECIFICATION UNDER A.1112/2025	PROVIDER	SELF-PROVIDER	REQUIREMENT	RESPONSE	REFERENCE
56		9.8. In the event of loss of interconnection, the provisions of article 7 shall apply.	✓	✗	YES	YES	
57		9.9. The business analysis and technical documentation of Document Type 8.6 Catering Order Form are posted on the IAPR website (www.aade.gr/mydata).	✓	✗	YES	YES	
58_1	ANNEX A: SUITABILITY LICENSE FILE – SUBMITTED DOCUMENTS	<p>A.1. Suitability license supporting documents</p> <p>In order to obtain an ““Y.PA.H.E.S.” / E.D.I.S.P.” suitability license, the interested entity submits the following supporting documents:</p> <ul style="list-style-type: none"> a) Articles of Association of the entity applying for the ““Y.PA.H.E.S.” / E.D.I.S.P.” suitability license. b) ISO-27001 security certificate or another equivalent certificate at the discretion of the Committee with regard to the maintenance of digital data and authentication of documents. c) Brief description of the software features. d) Tax clearance certificate. e) Insurance clearance certificate. f) Certificate of non-filing of bankruptcy petition. g) Certificate of non-bankruptcy. h) Certificate of non-liquidation. i) Description of the tools and procedures for checking the integrity of the content and the authenticity of the origin of the issued data and files. 	✓	✓	YES	YES	
58_2		<p>A.2 Supporting documents for the renewal of a suitability license</p> <p>For the renewal of the ““Y.PA.H.E.S.” / E.D.I.S.P.” suitability license, the ““Y.PA.H.E.S.” / E.D.I.S.P.” entity submits the following supporting documents:</p> <ul style="list-style-type: none"> a) Articles of Association of the ““Y.PA.H.E.S.” / E.D.I.S.P.” entity at the time of submitting the renewal application b) ISO-27001 security certificate in force or another equivalent certificate at the discretion of the Committee with regard to the maintenance of digital data and authentication of documents. c) Tax clearance certificate. d) Insurance clearance certificate. e) Certificate of non-filing of a bankruptcy application. f) Certificate of non-bankruptcy. g) Certificate of non-liquidation. 	✓	✓	YES	YES	
58_3		<p>A.3 Submission Method</p> <p>The above supporting documents are submitted in electronic form by email to the email address ypahes@aade.gr and include, where required, either a certificate of genuine signature or a digital certificate, via the gov.gr digital portal, of the legal</p>	✓	✓	YES	YES	

S/N	ARTICLES OF A.1112/2025	SPECIFICATION UNDER A.1112/2025	PROVIDER	SELF-PROVIDER	REQUIREMENT	RESPONSE	REFERENCE
		representative of the respective domestic or foreign Provider with a permanent establishment in Greece.					
59	ANNEX B: DATA AND METHOD OF TRANSMISSION TO THE IAPR	B1. Creation of a Document Authentication String	✓	✓	YES	YES	
59_1		The document authentication string is calculated using the SHA-1 algorithm and entering the document fields:	✓	✓	YES	YES	
59_2		a) Issuer's Tax Identification Number: The TIN Number of the issuer of the tax document without the country prefix (refers to tax documents issued in Greece). In case the document is issued through a tax representative, the assignor's TIN /VAT number obtained in Greece is indicated.	✓	✓	YES	YES	
59_3		b) ISSUE DATE: The date of issue of the tax document in DD/MM/YYYY format.	✓	✓	YES	YES	
59_4		c) ESTABLISHMENT NUMBER: The serial number of the establishment where the tax document is issued, as declared in the tax register. In the case of the headquarters establishment, the field is completed with the value of 0.	✓	✓	YES	YES	
59_5		d) DOCUMENT TYPE: The document code according to the document data standardization of the IAPR, as posted on its website: https://www.aade.gr/mydata/tehnikes-prodiagrafes-ekdoseis-mydata	✓	✓	YES	YES	
59_6		e) SERIES: If there is the indication "series" in the tax element, the field is completed with the corresponding alphanumeric characters. In the case where there is no series, it is filled in with the value of 0.	✓	✓	YES	YES	
59_7		f) NUMBER: The serial number of the issued tax document.	✓	✓	YES	YES	
59_8		g) M.AR.K. (URN): The Unique Registration Number. This number is assigned by the Provider's software after using the relevant "myDATA" interface of the IAPR.	✓	✓	YES	YES	
59_9		h) Total Value: The total value of the document, as indicated therein.	✓	✓	YES	YES	
59_10		i) Total VAT: The total VAT, as indicated in the document.	✓	✓	YES	YES	
59_11		j) Recipient's Tax Identification Number: The TIN Number of the recipient of the tax document with the country prefix.	✓	✓	YES	YES	
60		B2. Document Identifier	✓	✓	YES	YES	
60_1		The document's identifier is calculated using the SHA-1 algorithm and entering the document fields:	✓	✓	YES	YES	

S/N	ARTICLES OF A.1112/2025	SPECIFICATION UNDER A.1112/2025	PROVIDER	SELF-PROVIDER	REQUIREMENT	RESPONSE	REFERENCE
60_2		a) Issuer's Tax Identification Number: The TIN number of the issuer of the tax document without the country prefix (refers to tax documents issued in Greece). In the event that the issuance is made through a tax representative, the assignor's TIN number obtained in Greece is indicated.	✓	✓	YES	YES	
60_3		b) ISSUE DATE: The date of issuance of the tax document in DD/MM/YYYY format.	✓	✓	YES	YES	
60_4		c) ESTABLISHMENT NUMBER: The serial number of the establishment where the tax element is issued, as declared in the tax register. In the case of the headquarters establishment, the field is completed with the value of 0.	✓	✓	YES	YES	
60_5		d) DOCUMENT TYPE: The document code according to the document data standardization of the IAPR, as posted on its website: https://www.aade.gr/mydata/tehnikes-prodiagrafes-ekdoseis-mydata	✓	✓	YES	YES	
60_6		e) SERIES: If there is the indication "series" in the tax element, the field is completed with the corresponding alphanumeric characters. In the case where there is no series, it is filled in with the value of 0.	✓	✓	YES	YES	
60_7		f) NUMBER: The serial number of the issued tax document.	✓	✓	YES	YES	
61		B3. Data transmitted to the IAPR	✓	✓			
61_1		On the IAPR website https://www.aade.gr/mydata/tehnikes-prodiagrafes-ekdoseis-mydata the following are posted:	✓	✓	YES	YES	
61_2		a) The format of the document summary, which contains the data of tax interest sent to IAPR and the format of the characterizations for each element issued electronically through "Y.PA.H.E.S." / E.D.I.S.P.".	✓	✓	YES	YES	
61_3		b) Technical descriptions of the "myDATA REST API" interface for the transmission of document data to the IAPR.	✓	✓	YES	YES	
62	ANNEX C	Stages of the Licensing Process of the Electronic Data Issuance Service Providers – EDISP 1. 1. To initiate the 1st stage of the licensing process, Providers shall submit to the Committee the following:					
62_1		a) Technical methodology for issuing documents and transmitting data: The supporting document shall be submitted in portable document format (PDF). The analysis of the technical methodology shall also include the documentation of the interconnection method based on the Basic Interconnection Rule as defined in decision A.1155/2023.	✓	✓	YES	YES	
62_2		b) Compliance Tables with respect to the obligations described in article 5. The supporting document shall be submitted in portable document format and shall indicate the method and the documents that evidence the fulfillment of each	✓	✓	YES	YES	

S/N	ARTICLES OF A.1112/2025	SPECIFICATION UNDER A.1112/2025	PROVIDER	SELF-PROVIDER	REQUIREMENT	RESPONSE	REFERENCE
		obligation. To assist candidate Providers, the Committee may send samples of the relevant Tables for completion.					
62_3		<p>c) Samples of the following types of documents transmitted to the digital platform "myDATA", except in the case of licensing of Self-Providers who send the types of documents included in their licensing application.</p> <ul style="list-style-type: none"> i) 1.1 - Sales Invoice ii) 1.1 - Sales Invoice_ Inventory Transfer iii) 1.2 - Sales Invoice / Intra-Community Supplies iv) 1.2 - Sales Invoice / Intra-Community Supplies_ Inventory Transfer v) 1.3 - Sales Invoice / Third Country Supplies vi) 1.3 - Sales Invoice / Third Country Supplies_ Inventory Transfer vii) 1.4 - Sales Invoice / Sale on behalf of Third Parties viii) 1.4 - Sales Invoice / Sale on behalf of Third Parties_ Inventory Transfer ix) 1.5 - Sales Invoice / Clearance of Third-Party Sales x) 1.5 - Sales Invoice / Fee from Third Party Sales xi) 1.6 - Sales Invoice / Supplementary Document xii) 2.1 - Service Invoice xiii) 2.2 - Service Invoice / Intra-Community Provision of Services xiv) 2.3 - Service Invoice / Third Country Provision of Services xv) 2.4 - Service Invoice / Supplementary Document xvi) 3.1 – Proof of Expenditure/ Invoice of par. 10 article 8 of L.4308/2014 (Greek GAAP) (non-liable issuer) xvii) 3.2. – Proof of Expenditure/ Invoice of par. 10 article 8 of L.4308/2014 (Greek GAAP) (denying liable issuer) xviii) 6.1 - Self-Delivery Invoice xix) 6.2 - Self-Use Invoice xx) 7.1 - Contract – Income xxi) 8.1 - Rents – Income xxii) 8.2 - Special Item – Accommodation Tax Receipt xxiii) 8.4 –POS Payment Receipt xxiv) 8.5 - POS Return Receipt xxv) 8.6 - Order Form xxvi) 9.1 - Correlated Delivery Note (optional) xxvii) 9.2 - Consolidated Delivery Note (optional) xxviii) 9.3 - Delivery Note (optional) 	✓ (types of documents based on their application)	YES	YES		

S/N	ARTICLES OF A.1112/2025	SPECIFICATION UNDER A.1112/2025	PROVIDER	SELF-PROVIDER	REQUIREMENT	RESPONSE	REFERENCE
		xxix) 10.1 - Correlated Quantity Receipt Form (optional) xxx) 10.2 - Quantity Receipt Form (optional) xxxi) 11.1 - ALP (Retail Sales Receipt) xxxii) 11.1 - ALP (Retail Sales Receipt) _ Inventory Transfer xxxiii) 11.2 - APY (Receipt for Services Rendered) xxxiv) 11.5 - ALP / Retail Sale on Behalf of Third Parties xxxv) 11.5 - ALP / Retail Sale on Behalf of Third Parties_ Inventory Transfer xxxvi) 5.1 - Credit Invoice / Correlated xxxvii) 5.2 - Credit Invoice xxxviii) 5.2 - Credit Invoice_ Inventory Transfer xxxix) 11.4 - Retail Credit Receipt xl) 11.4 - Retail Credit Receipt_ Inventory Transfer					
62_4		5. In any case of agreement or termination of cooperation between an Electronic Data Issuance Service Provider and Payment Service Providers (Acquirer) and/or Payment Means Providers (NSP) for All in One solution, the Electronic Data Issuance Service Provider is obliged to inform the Committee via email (ypahes@aade.gr). The Committee may request corresponding confirmation from the Payment Service Provider (Acquirer) and/or Payment Means Provider (NSP).	✓	✗	YES	YES	

Table S_T YPAHES/EDISP A.1017_2020

S/N	ARTICLES A.1017/2020	SPECIFICATIONS ACCORDING TO A.1017/2020	PROVIDER	SELF-PROVIDER	REQUIREMENT	RESPONSE	REFERENCE
1	Article 2 Format of the Electronic Invoice	1. The format of the electronic invoice issuance standard is defined, which is used in all transactions between entities, except for transactions conducted within the framework of public procurement, in accordance with the "European standard for electronic invoicing," as defined in item 12 of Article 149 of law 4601/2019 (Government Gazette A' 44) (EN 16931-1:2017 – Electronic Invoicing - Part 1: Semantic data model of the core elements of an electronic invoice), as well as the business rules defined in PEPPOL CIUS.	✓	✓	YES	YES	
2		2. Specifically, the fields and field groups that must be included in the Electronic Invoice for transactions between entities are defined, in order to ensure interoperability, while also taking into account the existing national, legal, and business framework.	✓	✓	YES	YES	

S/N	ARTICLES A.1017/2020	SPECIFICATIONS ACCORDING TO A.1017/2020	PROVIDER	SELF-PROVIDER	REQUIREMENT	RESPONSE	REFERENCE
3	Article 3 Fields of the Electronic Invoice Format The mandatory fields to be completed in the issuance format of the Electronic Invoice are defined as follows:	<p>1. The issuer of the Electronic Invoice assigns a unique Electronic Invoice number, which is contained in field BT-1 of the European Standard.</p> <p>Fields – Table A.1017/2020 [BT-1]:*</p> <p>ISSUER'S TIN: The TIN of the tax document's issuer, without the country prefix, refers to tax documents issued in Greece. If the issuance is made via a tax representative, the TIN of the representative is used (see paragraph 8 of this article).</p> <p>ISSUE DATE: The date of issuance of the tax document, in DD/MM/YYYY format.</p> <p>ESTABLISHMENT NUMBER: The number of the establishment from which the tax document is issued, as registered in the tax registry. If issued at the headquarters, the value is 0.</p> <p>DOCUMENT TYPE: The code of the document according to the IAPR's data standard for documents, as published on the IAPR website: https://www.aade.gr/myDATA/tehniki-tekmiriosi.</p> <p>SERIES: Filled in if the tax document contains a "series" indicator with the corresponding alphanumeric characters. If no series exists, the value is 0.</p> <p>SERIAL NUMBER (S/N): The sequential number of the tax document issuance.</p>	✓	✓	YES	YES	
4		<p>2. For the description of the Seller, the field group BG-4 (SELLER) of the European Standard is completed.</p> <p><u>Fields of Table A.1017/2020 [BT-27*, BT-28, BT-30, BT-31*, BT-34*]</u></p>	✓	✓	YES	YES	
5		3. For the description of the Seller's full Address, the field group BG-5 (SELLER POSTAL ADDRESS) of the European Standard is completed.	✓	✓	YES	YES	
6		<p>4. For the description of the Buyer, the field group BG-7 (BUYER) of the European Standard is completed. Specifically:</p> <p><u>Fields of Table A.1017/2020 [BT-44*, BT-48*, BT-49*]</u></p>	✓	✓	YES	YES	
7		5. For the description of the Buyer's full address, the field group BG-8 (BUYER POSTAL ADDRESS) of the European Standard is completed.	✓	✓	YES	YES	
8		6. In cases where a Tax Representative is appointed, the field group BG-11 (TAX REPRESENTATIVE) of the European Standard is completed.	✓	✓	YES	YES	

S/N	ARTICLES A.1017/2020	SPECIFICATIONS ACCORDING TO A.1017/2020	PROVIDER	SELF-PROVIDER	REQUIREMENT	RESPONSE	REFERENCE
		<u>Fields of Table A.1017/2020 [BT-62*, BT-63*]</u>					
9		7. The fields of group BG-15 (DELIVER TO ADDRESS) are mandatory for declaring the delivery address of the products. Specifically: <u>Fields of Table A.1017/2020 [BT-75*, BT-77*, BT-78*]</u>	✓	✓	YES	YES	
10		8. Information related to tax withholdings and third-party deductions is filled in group BG-20 (DOCUMENT LEVEL ALLOWANCES) and refers to the entire Electronic Invoice, whereas in group BG-27 (INVOICE LINE ALLOWANCES) the information refers to each individual line.	✓	✓	YES	YES	
11		9. The Value Added Tax (VAT) information that is provided, at a minimum, in an Electronic Invoice: Value Added Tax (VAT) Information at the Document Level (DOCUMENT LEVEL VAT) <u>Fields of Table A.1017/2020 [BT-95*, BT-102*, BT-110*, BT-112*, BT-116*, BT-117*, BT-118*, BT-119, BT-120*, BT-121*]</u> Value Added Tax (VAT) Information at the Line Item Level (INVOICE LINE VAT) <u>Fields of Table A.1017/2020 [BT-151*, BT-152*]</u>			YES	YES	
12		10. Other taxes (excluding VAT), duties, fees payable to the State or third parties, and stamp duties that increase the value of the electronic invoice and are calculated at the document level are entered in the field group BG-21 (DOCUMENT LEVEL CHARGES), while at the line-item level they are entered in the field group BG-28 (INVOICE LINE CHARGES).	✓	✓			
13		11. Beyond the above fields, the National Format of the Electronic Invoice, as defined by this decision, includes the fields corresponding to the mandatory invoice elements, in accordance with the provisions of article 9 of law 4308/2014, which must be completed mandatorily.	✓	✓			
14		12. Any information entered in the electronic invoice is required to comply with the European standard for electronic invoicing.	✓	✓			

YPAHES Compliance and Documentation Table – Other Obligations

S/N	OTHER OBLIGATIONS	SPECIFICATION OF YPAHES/EDISP APPROVAL PROCEDURE	PROVIDER	SELF-PROVIDER	REQUIREMENT	RESPONSE	REFERENCE
1	Indication of the url of the Candidate Provider of Electronic Data Issuance Services ("Y.PA.H.E.S." / E.D.I.S.P.)	Indication of each URL of Candidate YPAHES/EDISP pending approval with explanation	✓	✓	YES	YES	*
2	REST API Interface of IAPR's myDATA Digital Platform & pending approval YPAHES-EDISP Software	Transmission to the IAPR REST API of all Document Types in categories A1 & A2 from 1.1 to 11.5 (see https://www.aade.gr/mydata/tehnikes-prodiagrafes-ekdoseis-mydata Detailed Operations Description 3. Document Data Standardization Table 1) in accordance with the specifications of the myDATA digital platform (see https://www.aade.gr/mydata/tehnikes-prodiagrafes-ekdoseis-mydata Operational & Technical Specifications) in combination with the requirements of the YPAHES-EDISP Compliance & Documentation Tables A.1112/2025 & A.1017/2020.	✓	✓ (types of documents based on their application)	YES	YES	**
3	Committee Access to the ΥΠΑΗΕΣ/EDISP Software Pending Approval	Confirmation of obligations – requirements of the YPAHES/EDISP Compliance_Documentation Tables A.1112/2025 & A.1017/2020 in the YPAHES/EDISP software pending approval.	✓	✓	YES	YES	

S/N	OTHER OBLIGATIONS	SPECIFICATION OF YPAHES/EDISP APPROVAL PROCEDURE	PROVIDER	SELF-PROVIDER	REQUIREMENT	RESPONSE	REFERENCE
4	Article 4 Process for granting a "Suitability license" for the software of Electronic Data Issuance	4.5 The "YPAHES/EDISP" suitability license is valid for five (5) years and may be renewed without limitation as to the number of renewals by decision of the Committee, after examining the supporting documents in accordance with Annex A2, submitted upon request of the Provider or the Self-Provider at the end of each five-year period. The Provider may at any time request the Committee to terminate the validity of the "YPAHES/EDISP" suitability license it holds. The first and second paragraphs also apply to suitability licenses granted under decision A.1035/2020 of the Deputy Minister of Finance.	✓	✓	YES	YES	
5	Article 10 Conditions for revocation of the YPAHES/EDISP suitability license	10.1) The YPAHES/EDISP suitability license shall be revoked in the event of: 1) Non-compliance with the conditions for granting the suitability license. 2) Committing violations of falsification, infringement or interference in the operation of the YPAHES/EDISP by application software that reshapes the content of the documents with the fault or complicity or knowledge of the Provider or the Self-Provider. 3) Failure to comply with data security rules or the confidentiality of data and information obtained within the framework of the contractual relationship with the contracting entities. 4) Accumulation of one hundred (100) penalty points according to the Table of Violations of article 11.	✓	✓	YES	YES	
6_1	Article 12 Procedure and consequences of revocation of the suitability license of the YPAHES/EDISP	1. In the event of indications or suspicions that the conditions for revoking the suitability license of paragraphs a), b) and c) of article 10 are met, in combination or individually, the Committee of article 2 is convened by its Chairman, in order to examine the existing indications. In the event that it is deemed that the conditions are indeed met, a decision to revoke the suitability license is issued.	✓	✓	YES	YES	
6_2		2. The suitability license is revoked automatically in case of paragraph d) of article 10 by a declaratory Act of the Chairman of the Committee.	✓	✓	YES	YES	

S/N	OTHER OBLIGATIONS	SPECIFICATION OF YPAHES/EDISP APPROVAL PROCEDURE	PROVIDER	SELF-PROVIDER	REQUIREMENT	RESPONSE	REFERENCE
6_3		3. The revocation of the software suitability license entails the prohibition of its further use by the entities/users during the period set by the revocation decision and the prohibition of its sale in the Greek territory.	✓	✓ (regarding its self-support)	YES	YES	
6_4		4. Entities/users of software, whose suitability license is revoked, are required to replace it without delay with licensed software or another legal method of issuing their documents, as the case may be, no later than the expiry of the date on which the use of the aforementioned software is prohibited, as defined by the Committee's decision.	✓	✓ (regarding its self-support)	YES	YES	

Each URL must be completed with an explanation and a clear reference to the submitted supporting documents.

It is recommended to refer to supporting document (d) "Data Transmission via myDATA Interface" of par. 2 of Article 4 of A.1112/2025.

Licensing Procedure

For the understanding of the examination process of each submitted YPAHES/EDISP Suitability File, and in accordance with the above Compliance / Documentation Table, briefly the following are mentioned:

1st Stage

The Candidate YPAHES/EDISP Provider transmits Invoice Types A1 and A2 to the myDATA digital platform (from 1.1 to 11.5), and in the event that the interface process is completed smoothly without technical errors, notifies the Committee via e-mail to ypahes@aade.gr. Specifically, in the case of transactions using Payment Methods (EFT/POS), the transmitted Invoice Types are indicated accordingly in the file “Invoice Types Table A1_A2 – 1st Stage,” which is submitted at the initiation of the 1st Licensing Stage.

2nd Stage

Following notification by the Candidate YPAHES/EDISP Provider, the Committee schedules an official recorded videoconference, during which it gains access and carries out the necessary review actions to document the suitability of the software pending approval.

3rd Stage

The Committee, considering:

- A. The submitted supporting documentation of the submitted YPAHES/EDISP Suitability File
- B. The data transmission results of Invoice Types 1.1 to 11.5 (A1, A2) via the myDATA interface (IAPR REST API)
- C. The results derived from the access to the YPAHES/EDISP software pending approval, based on the obligations and requirements of the Compliance Documentation Tables

schedules a regular meeting for each Candidate YPAHES/EDISP Provider, conducts a detailed review of the entire YPAHES/EDISP Suitability File, and renders a decision on the approval or rejection of the electronic invoicing software.

In the event that pending issues are identified, the Committee requests further clarifications from the Candidate YPAHES/EDISP Provider, and the licensing process is temporarily suspended until their final settlement.

Submission Method

Electronically digitally signed format	
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