

JOURNAL OF GOVERNMENT

THE GREEK REPUBLIC

February 20, 2020

SECOND ISSUE

No. sheet 551

DECISIONS

No. A.1035

Obligations of Service Providers elec- Treaty Data Release and Control procedures provide desktop publishing services elements concerned.

DEPUTY MINISTER OF FINANCE

Taking into consideration:

1. The provisions of:

a) of paragraph 16 of article 12 of l. 4308/2014 (A 251), as applicable.

b) Articles 8, 12, 15 and 40 of v. 4308/2014 (A 251), as applicable.

c) Article 15A of v. 4174/2013 (A 170), as inserted by the provisions of law. 4646/2019 (A 201) and force.

d) The decision of the Deputy Minister of Finance A.1017 / 2020 (B 457), which defines the format of the standard version of the electronic invoice. e) of Chapter A of Part I of Law. 4389/2016 (A 94) "Urgent provisions for the implementation of fiscal targets agreement and structural reforms and other provisions".

f) n. 4601/2019 (44 A) "Corporate transformers conditioning and harmonizing the legal framework with the provisions of Directive 2014/55 / EU of the European Parliament and of the Council of 16 April 2014 on the issue of electronic invoices on the side - CONTEXT procurement and other provisions ", Articles 148-154.

g) Article 90 of the Code of laws for the Govern BERN and government agencies, as ratified by the first article of PD 63/2005 (A 98) and of paras. 5 and 6 of article 19 of Law. 4389/2016.

h) of article 21 of l. 4354/2015 (A 176) "managerial importance of non expyretounon loans, salary training set-up and other emergency provisions for the implementation of fiscal targets agreement and corrective reforms", as applicable.

i) of para. 2 of article 11 of Law. 2690/1999 (A 45) "Validation of Administrative Procedure Code", as applicable.

j) Article 14 of l. 3979/2011 (A 138) "For e-government and other provisions", as applicable.

2. The proposal from 01/21/2020 of the Governor of AAD ..

3. The PD 142/2017 (A 181) "Agency of the Minister of Finance", as applicable.

4. The PD 83/2019 (A 121) 'Appointment Vice Prime Ministers, Deputy Ministers and Undersecretaries'.

5. The no. Y2 / 2019 (B 2901) decision of First thypourgou "Establishment Deputy Minister and Deputy positions."

6. The no. 339 / 18.07.2019 (B 3051 / 26.07.2019) De-phase and the Prime Minister Oikonomi- KON "Delegation the Under Secretary of Finance Vesypoulou missions".

7. The Nos. 1,036,960 D.ORG.A EX2017 / 03.10.2017 (B 968 and 1238) Decision of the Governor of inde- titis Revenue Authority "Organization of inde- pendent Revenue Authority (AAD .) ", as amended, supplemented and in force.

8. The no. 1 01/20/2016 (Y.O.D.D. 18) Act of the Cabinet "Selection and appointment of the Secretary General of the General Secretariat of the Ministry of Finance Public Revenues", combined with the dia- ranks first subparagraph of paragraph 10 of the AP- throu 41 of l. 4389/2016, as in effect, Case no. 39/3 / 30.11.2017 (Y.O.D.D. 689) of the Administration Council of A.A.D .E. and no. 5294EX2020 / 17.01.2020 (Y.O.D.D. 27) of the Minister of Finance on "develop- renewal of the mandate of the Governor of the Independent Revenue Authority".

9. The no. 4002425/0742/0030/2009 (B 337) De-phase of Deputy Finance "Minimum Value Accepting supply conditions DEPART- Certification Zion (IA) to be issued and di- acheirizontai digital certificates accepted by the Ministry of Economy and Finance (YP.O.O.) for use in electronic applications. "

10. The need to define the obligations of the Electronic Billing Providers and control procedures of tariffs and retail sales data are issued using ypiresi- values of E-invoicing providers.

11. The fact that the provisions of this decision, incur expenses of Proupolo- gismou Independent Revenue Authority, to compensate individuals - members of the Commission in Article 2 thereof, to be determined by another De-decision , decide:

Defining the obligations of the Electronic Billing Providers and the diadikasi- s tariff control and retail data issued using Provider E-invoicing services.

Article 1

Provider Electronic Data Release

1.1. According to the definition given in Annex A. of I. 4308/2014, "as service provider victory electronic edition sales document means the entity on another entity command (liable entity) issued by electronic means and in accordance with the provisions of the applicable legis- lation, sales documents on behalf of sub debts entity. These sales documents can be sent straight to the recipient by the provider or delivered to the liable entity. The provider may, in agreement with the liable entity to undertake the archiving and storage of copies of relevant documents on behalf obligated entity in a secure manner. "

1.2. The terms "electronic publishing provider para- static sales ',' electronic publishing data service provider" and "Release data provider" shall be construed as conditions with identical content and in this Decision referred to as "provider".

1.3. In any case the operator is different from the person liable for invoicing entity.

Article 2

Granting "License Eligibility" Software for Electronic Publication Data

2.1. The provider is required to have a "more appropriate lotitas" permission for electronic publishing software of the information available. For this purpose it is recommended to the Independent Revenue Authority (A.A.D.E.) di- arkis five Suitability Control Commission for the certification of software for Electronic Publication Data, hereinafter "Commission".

2.2. The Committee consists of: a) three (3) ypalli- Luce of AAD, designated by this Governor, b) one (1) representative of Association undertak- seon Industries (CC B.) and c) one (1) representative of the Association of IT Companies and communi- Greece munications (APR), which are indicated by their respective associations.

2.3. By decision of the Governor of A.A.D.E. appointed the Chairman and members of the Committee in the previous paragraph.

2.4. and revocation of license eligibility after carrying out the necessary checks of compliance specifications defined in Article 3 of this matter for the Commission within the authorization of electronic publishing software stoichei- s provider (administration suitability license).

2.5. The granting of the suitability license each Accountants gismikou electronic version of the provider data is carried out before it goes on to use a separate process. The approved software takes distinct unique license number fitness "e-service Data Release", hereinafter "Y.PA.I.E.S".

2.6. The Commission is examining the findings of dienergou- Menon by the competent control services for the proper operation of licensed software "Y.PA.I.E.S" providers.

2.7. If the Commission decides that sy- ntrechoun reasons for withdrawal of the suitability license "Y.PA.I.E.S" or because of deviation from the approved software function or because tracking missiles in pre mode or manner storage and processing electronically issued by this information, decides to revoke the license and fixing the date beyond which the use of this authorization is prohibited.

2.8. The Commission shall inform the ar- bushel of A.A.D.E. service, posted to the suitability licenses granted or revoked been in the AAD website ..

Article 3

Electronic Data Version through provider - approved software standards "Y.PA.I.E.S"

3.1. Accounting records (data) of onto- nities obligors may be issued using provider services through an approved software "Y.PA.I.E.S". All invoices or retail items, which repre- given and authenticate using desktop publishing documents polise- service provider s, considered as electronic invoices or electronic retail data, respectively, and with respect to the issuance and authentication thereof, the provisions of applicable Articles 14 and 15 of I. 4308/2014.

3.2. In all cases, the document version from the entity through provider requires apef- divine communication (online - realtime) the entity and the provider at the time of this publication. Anafori- Kd with the performing time of issue, apply the provisions in Articles 11 and 13 of I. 4308/2014.

3.3. In case of loss of communication between electronic provider and contracted ypochre- th entity, the liable entity may issue retail documents with handwritten way as specified in the provisions of para- graph 13 of Article 12 of Law. 4308 / 2014.

3.4. Does not mean the retrospective version of this document authentication. However, especially

for handling documents and invoices in the case of unavailability of "Y.PA.I.E.S" one or inability of the issuer to contact the provider, allow manual or computerized version thereof by auxiliary software, having previously sent by the issuer, through special application mobile telephony ti- that the provider has allocated, message (SMS or equivalent) to the provider, where the document number will be indicated and the date and time of issue will be identified by the message was sent . The provider immediately sends the corresponding non Synonyms confirmation of receipt. After repairing the damage, the issuer, through the software of the mortar, offering the provider sends all the above movement or invoice documents therein, to complete the authentication process and store these,

3.5. The electronic retail vouchers must be authenticated by the provider and allow immediate overview of all the content from the website of the service provider prior to delivery to the retail customer.

3.6. The issued document made available to the recipient in electronic form using the provider's infrastructure and in printable form, if Zn tithei. Specifically, for every retail sale of goods or services, issued retail items are printed and delivered to the retail consumer sumers with each supply of goods or completion of services.

3.7. In each document, issued using service provider, indicating the name and website of the provider. Also indicate the symvo- loseira authentication, the Unique ID RA- tachorisis (M.AR.K.) and the ID of the document as described in Annex II.

3.8. For each issued document sent to the tax summary of the chip in A.A.D.E. with specific format and upload process, posted on the website A.A.D.E. as described in Annex II.

3.9. The authentication string chrisimopoi- DELTA from the receiver or controller of A.A.D.E. to review the entire document in istose- lida provider.

3.10. In documents issued using provider services, there QRcode, which empe- Flex information to directly access the online service or web site provider and immediate review in the web browser (browser) of the whole document.

3.11. The mission of the electronic document to the recipient is made by the issuer provider apef- aunt to him, if the recipient does not use desktop publishing data provider services, and if not, e-Community parasta- sent through the recipient provider. The entity - recipient is competent to define the food- mo download the document. The format of elec-

ktronikon documents is determined according to the number. A.1017 / 2020 (B 457) a decision of Deputy Finance.

3.12. The provider before issuing each parasta--Community receives and authenticates it using the SHA-1 algorithm, as described in the Annex B.

Article 4

Conditions for granting "leave suitability" of the electronic publishing software provider data

4.1. suitability License "Y.PA.I.E.S" may la- BEI by each provider that is headquartered or drastiriopoei- Tai through a permanent establishment in Greece, according to the provisions of Article 6 of the I. 4172/2013, if present request to the Commission.

4.2. Furthermore, the provider is obliged to: a) has the appropriate technical staff with adequate service network. b) Have recorded and documented po- litiki security in meeting digital dedo- Menon. The security policy compliance dedo- Menon of documents, certified with ISO 27001. c) Have the financial solvency throughout the duration of the "Y.PA.I.E.S 'support, for which it has been fitness authorization (Annex A). d) To keep within the European Union to the dedome- relating to issued documents.

Article 5

Procedure for granting "leave suitability" of desktop publishing software components

5.1. In granting permission suitability "Y.PA.I.E.S" the person concerned lodges but the request to the Commission, presenting the necessary documents and accompanying documents, as set out in Appendix A.

5.2. Further, the applicant for license eligibility "Y.PA.I.E.S 'provide to the Commission: a) complete mapping of the process of issuance of sales data and technical methodology to ensure the secure authentication (authentication of origin, integrity content) of documents in accordance with the provisions of ar- throu 15 of I. 4308/2014, as in force, and its verification process in order to make easy the process of tax audit,

b) a full description of how to implement and software interfaces used Commis- entity communion with the provider, c) documents samples,

d) full description of concentration and interest data transmitted Tax ing each pa- Rastatt in A.A.D.E. using the interface " myDATA ", as referred to in Annex B, e) standard draft contract, which will It concluded with the co-contracting entities for that "Y.PA.I.E.S".

5.3. The Commission may delegate the checks to "Y.PA.I.E.S 'administration fitness license at an accredited institution, which prepares a detailed assessment report on how the issue of documents (Article 3 of this) and fulfillment - rosi in the Article 6 obligations of providers. The cost of these checks is borne by the applicant for the license eligibility.

5.4. The "Y.PA.I.E.S 'license eligibility, inter alia, precisely determines the part of the soft- ware, which concerns the authentication of documents, that certify the origin and integrity of the content of documents, and certification of the proper imaging of the summary of the content of the document and transfer it to the interface " myDATA " .

5.5. The Commission collects the evaluation of the proposal details, Pre is the documentary evidence and then the complete file Ti- contrary to consultation at the disposal of the members.

5.6. The Commission shall examine the submitted dossier, which may request that the Report significant evaluation of paragraph 5.3 carrier, as well as the documents referred to in paragraph 5.2 and paragraph A1 of Annex A and decides regarding the granting or non-suitability license "Y.PA.I.E.S".

5.7. The "Y.PA.I.E.S 'suitability license is valid for five (5) years.

5.8. Any modification procedures or upgraded half of "Y.PA.I.E.S" software, which has been issued a license, the provider submits a request for a description of the proposed changes to the ITU committees. The Commission may request an evaluation report changes by authorized - certified body. The Commission then decides on Liras ruling in meeting.

Article 6

Other liabilities of Providers

6.1. The provider informs and updates the a list of the entities with which it contracted directly with each change.

6.2. The provider is responsible for identifying the entity that supports and which contributes. The entity can be identified, their assess- pointas taxinet codes.

6.3. The provider is obliged to declare within ten (10) days, in electronic service A.A.D.E., contracting with the respective entity contracted.

A similar reporting duty and at the same time there and for affiliated with this entity.

6.4. The provider takes all necessary measures to ensure the software "Y.PA.I.E.S" available to the Stock importance to fully ensure the document version, and this authentication (authentication of the origin and integrity of content).

O provider liable towards liable onto- section to ensure the issuance, authentication of all such documents and transmitting them to the interface " myDATA " , through the services provided by this service.

6.5. The provider is obliged to provide direct access to all data concerning each entity which contracted in the same entity and relevant A.A.D.E. Services for conducting tax audits.

6.6. In particular, the provider has a function to A.A.D.E. suitable interface for receiving information documents of entities with which symval- LETA. The interface allows for direct pumping of all elements of each document, based on the mor- fotypo and search criteria, as posted on the website of A.A.D.E. until the end of the calendar year following that of issue. Also, the interface allows pumping list of all pa- Rastatt issued by an entity in a given calendar period.

6.7. In addition, at the request of A.A.D.E. the pa- Rojos deliver to A.A.D.E. within five (5) business days, the entire data of the documents of affiliated with this entity, for sygkekri- disguised calendar range in format posted on the website of AAD ..

6.8. In case of interruption of cooperation between provider and contracted entity, the provider is required to deliver sub- entity all documents in electronic form with time stamp and digitally signed. In documents that include additional pa- radidontai: a. digital summary calculated for the accom- Lu data signed using a valid digital certificate provider, b. the public key of the digital certificate provider.

6.9. The provider applies the approved in githeisa granted permission suitability "Y.PA.I.E.S" certified dardised security policy, the availability and integrity of data it manages.

6.10. The provider transmits data ekdidome- accounting records images (data) in A.A.D.E., sym- accordance with the provisions of Article 15A of Law. 4174/2013, as in force. Data transmitted and food- making such transmission, are specified in Annex B. The provider is responsible for the correctness and completeness of the transmitted data, such as for keeping the prescribed operational and technical requirements. The data of documents dia- compatible real-time from their issue.

6.11. The provider is obliged to safeguard the de- vibrating of documents and corresponding authentication elements concerned and the documentation thereof for each entity which contracted for as long as is consistent with the entity - user of the service

and at least for as long as down to preserve the liable entity pursuant to Article 7 of Law. 4308/2014 and article 13 of L. 4174/2013.

6.12. The provider has to them contracting ontoti- with any contract "Y.PA.I.E.S" examples for use or alternatively book online instructions in Greek.

6.13. The provider educates the liable entity in the procedures regarding the use of the Data Sheet Owner services for electronic data version "Y.PA.I.E.S" and informs its contractual obligations.

6.14. The provider is obliged to ensure the anonymity of issued retail items.

6.15. The provider ensures that o parechome- screen time service to any entity - user "Y.PA.I.E.S" is at least 99% of the time provided by the telecommunications network.

6.16. The provider provides access to competent Ele- gktikes Authorities and Services for the maintenance control of issuing license conditions.

6.17. To support the "Y.PA.I.E.S" software tax control, located in the installation under control entity - user of the services of af- has ability to fully presents each issued document, even in If communication failure with the provider. Issued pa- Rastatt kept with the issuer risk.

6.18. The above software, then import time range para- meters, presents a summary and detailed report for each issued document, with totals net value amounts by VAT category respective VAT payments and overall total.

6.19. The provider provides online tool for finding / checking the authenticity of documents issued by entities using "Y.PA.I.E.S" this.

6.20. In case of permanent closure, the provider delivers the A.A.D.E. all the data of the documents of affiliated entities.

6.21. The provider maintains confidentiality dedo- Menon and information obtained in the context of the contractual relationship with the entities contributes and does not disclose such data or information to third parties or use them for private parties benefit or for the benefit of third parties.

6.22. The provider is obliged, if the Commission decides that there are grounds for revocation of the license suitability, inform entities that have contracted with him on this decision.

Article 7

Power of decision

7.1. This Decision shall apply from the publication in the Official Gazette.

7.2. This judgment is followed by two (2) pa- rartimata (A: FILE HOLDER KATALLILOTITAS-

DOCUMENTS SUBMITTED, B: DATA AND METHOD FOR TRANSMISSION IN A.A.D.E.) which apote- form an integral part thereof.

ANNEX A: FILE HOLDER FITNESS - SUBMITTED DOCUMENTS HOLDER DOCUMENTS A.1 FITNESS To take "Y.PA.I.E.S" license eligibility, the entity concerned - provider submits the pa- rakato documents:

a) Statute of the entity applying for the license eligibility "Y.PA.I.E.S". b) ISO-27001 security certificate, as regards the keeping of digital data authentication documents and digital data to be transmitted to the AAD database .. c) A summary of the "Y.PA characteristics .I.E.S ".

d) Proof of tax clearance. e) Certificate of non debt social security contributions. f) Certificate of non-filing application pto- chefsis.

g) Certificate of non bankruptcy. h) Certificate of non-entry into liquidation. i) A description of the tools and procedures for checking the integrity of the content and authoritative ntikotitas the origin of issued data and files. A.2 HOW TO

The above documents are submitted on paper or electronically, digitally signed, form.

ANNEX B: METHOD AND DATA TRANSMISSION IN A.A.D.E. B1. Create Document Authentication String

The document authentication string is calculated using the SHA-1 algorithm and eis- structure of the document fields:

- Issuer TIN: The TIN of the issuer of the tax element without the country prefix (relates foro- logical elements issued in Greece). To indent the issue is through tax representative person, the VAT number indicated this.

- ISSUE DATE: The date of the tax element format DD / MM / YYYY.

- S / INSTALLATION: The serial number of establishment by issuing the tax document, as stated in the tax register. In peripto- important seat filled with a value 0.

- TYPE OF DOCUMENT: The document code according to the standardization of document data

A.A.D.E. as posted on the website A.A.D.E.
<https://www.aade.gr/myDATA/tehniki-tekmiriosi>.

- SERIES: Complete if there is the indication " turn " in the tax item with the corresponding alphanumeric characters. If there is no order, complemented with value 0.
- AA: The serial number of fiscal Release.
- M.AR.K .: The Unique Ad ID document. This number is assigned after use of the relevant interface " myDATA " of A.A.D.E. from the software provider (<https://www.aade.gr/myDATA/tehniki-tekmiriosi>), or alternatively available range of unique numbers to use the provider.
- Total value: The total value of the document, as marked on it.
- Total VAT: Total VAT as indicated in the document.
- TIN Receptor: TIN recipient of tax information with the prefix of the country B2. ID Document

The document ID is calculated using the SHA-1 algorithm and the entrance of the document fields:

- Issuer TIN: The TIN of the issuer of the tax element without the country prefix (concerning tax information issued in Greece). If the issue is through a tax representative, the VAT number indicated this.
- ISSUE DATE: The date of the tax element format DD / MM / YYYY.

- S / INSTALLATION: The serial number of establishment by issuing the tax document, as stated in the tax register. In peripto-important seat filled with a value 0.

- TYPE OF DOCUMENT: The document code according to the standardization of documents A.A.D.E. data as posted on the website A.A.D.E.
<https://www.aade.gr/myDATA/tehniki-tekmiriosi>.

- SERIES: Complete if there is the indication " turn " in the tax item with the corresponding alphanumeric characters. If there is no order, complemented with value 0.

- AA: The serial number of fiscal Release. B3. Data transmission in A.A.D.E. On the website of A.A.D.E.
<https://www.aade.gr/myDATA/tehniki-tekmiriosi> hung:

- The format of the summary of the document, containing the data of interest tax sent to A.A.D.E. and the format of charaktrismon for each item issued by electronic beats' Y.PA.I.E.S ".

- Technical descriptions of the interface " myDATA REST API " for transmitting document data to AAD ..

This decision shall be published in the Government Gazette.

Athens, 18 February 2020 The Deputy

Minister

APOSTLE VESYROPOULOS



ΕΘΝΙΚΟ ΤΥΠΟΓΡΑΦΕΙΟ

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