



HELLENIC REPUBLIC

**ΑΑΔΕ**Ανεξάρτητη Αρχή
Δημοσίων Εσόδων**ADA:**
Athens, 3 June 2022**E. 2048**

- (A) GENERAL ADMINISTRATION DEPARTMENT AND FINANCIAL ADMINISTRATION**
1. SECTION A' OF THE
AUDIT REPORT
2. CROSS-COMPLIANCE WITH THE
ANTIMICROBIAL LEGISLATION SECTION B
(B) GENERAL INTERCONNECTION AND ELECTRONICAL INTERCONNECTION
AND INTEROPERABILITY
SECTION E

Shah. Address:1 & Fandri
Fandris, Fandris Street, Fandris, Fandris
Street and Thessaloniki, Thessaloniki
Sachs. Code:18346 Moschato
Tel :210-4802154
URL:www.aade.gr

PREVIOUSLY.

Subject: Notification of the document of the General Secretariat for Environment and Data of the Ministry of Environment and Energy (TPEN/GRGYPT/55470/1322/31.05.2022) and provision of instructions for the indication on the issued sales documents of the imposed recycling fee on the disposal of products, the packaging of which contains polyvinyl chloride (PVC), in accordance with the provisions of Article 80 of Law 4819/2021 (A129), as in force.

See: the document of the General Secretariat for Environment and Data of the Ministry of Environment and Energy, no. TPEN/GRGYPT/55470/1322/31.05.2022.

ENCLOSED

A) SUBJECT

Circular

concerning the notification of the document of the General Secretariat for the Environment and Data of the Ministry of Environment and Energy (TPEN/GRGYPT/55470/1322/31.05.2022) and the provision of instructions for the indication of the mandatory, in the disposal of products, the packaging of which

contains polyvinyl chloride (PVC), in accordance with the provisions of Article 80 of Law 4819/2021 (A'129) as in force.

B) SCOPE

This circular provides instructions for the indication of the recycling fee, which is imposed from 01/06/2022 in accordance with the provisions of article 80 of Law No. 4819/2021 (A'129), on the sales documents issued on the plastic bottles, the packaging of which contains polyvinyl chloride (PVC), which are placed on sale.

**C) FIELD OF
ADAPTATION**

It concerns entities selling plastic bottles with a polyvinyl chloride (PVC) label.

Regarding the above issue, for your information, the written clarification of the General Secretariat for the Environment and Data of the Ministry of Environment and Energy regarding the plastic products subject to the recycling fee of article 80 of Law No. 4819/2021 (A' 129).

Further, we inform you that according to the provisions of par. 2 of article 80 of Law 4819/2021, a recycling fee is imposed from 1 June 2022 for products whose packaging contains polyvinyl chloride (PVC), when sold at any legal point of sale. For the identification of these products, the document of the General Secretariat for Environment and Tata of the Ministry of Environment and Energy, No. TPEN/GRGYPT/55470/1322/31.05.2022, notified herewith, has been issued. The payment of the recycling fee is imposed on consumers per piece of product. With regard to the indication of the value of the aforementioned fee on the sales documents, the following is clarified:

1. With the provisions of paragraph b. 2 of the article and law in question establishes the obligation to indicate the value of the recycling fee, which amounts to eight (8 cents before VAT, in a distinct and legible manner on the sales documents.
2. Following the above, as of ¹ June 2022, the sales documents (sales invoices and retail sales data) which clearly reflect the sale of the products in question, in addition to the data of the mandatory content of the documents under the provisions of articles 9 and 12 of Law No. 4308/2014, as the case may be, the value of the applicable recycling fee before VAT is indicated, in any appropriate, but in any case distinct and legible way.
3. In particular, for the indication of the recycling fee on the retail sale items, which are mandatory, under the provisions of par. 8 of article 12 of Law 4308/2014, issued using electronic tax mechanisms, the following instructions are provided:

A.n_3A2 [] in each case of issue of sales documents with the use of EADs, when disposing of products, which are subject to the recycling fee under article 80 of Law 4819/2021 (A' 129), as specified in the relevant document, the recycling fee should, at the operator's discretion, be shown separately, as an additional item subject to VAT rate C (normal VAT rate) and in a quantity equal to the quantity of the products disposed of.

In order to automate the above process, it is appropriate to make appropriate arrangements in the commercial management application issuing the documents so that when products subject to the recycling fee under Article

80 of Law 4819/2021 (A' 129), as specified in the relevant document, to automatically appear, as an accessory item, the recycling fee for these products, with factor C (normal rate of VAT), in accordance with the above.

B.n_3A2 [] in the case of issuing receipts with the use of AIMS or YTM, the necessary adjustments must be made in the scheduling of items of the YTM, so that the recycling fee for products, which are subject to the recycling fee under article 80 of Law 4819/2021 (A' 129), as specified in the relevant document in question, is a discrete item subject to a C-rate VAT (normal VAT rate), which will belong to a new discrete "SECTION" named "PELOn_3A2 [] ANATKLΨ [] H []".

When disposing of products, which are subject to the recycling fee under Article 80 of Law 4819/2021 (A' 129), as specified in the relevant document, should, at the operator's discretion, the recycling fee should be displayed separately, as an additional item subject to VAT rate C (normal VAT rate) and with a quantity equal to the quantity of the products disposed of.

Especially in the exceptional case of issuing revenue receipts with the use of AIMS or YTM's, which have ancillary goods management and in order to automate the process, it is advisable to make the necessary adjustments in the programming of items of the YTM, so that the recycling fee of products, which are subject to the recycling fee under article 80 of Law 4819/2021 (A' 129), as specified in the relevant document in question, to be a distinct item subject to VAT rate C (normal VAT rate), which will belong to a new distinct "SECTION" named "PELO [] RECKLΨ [] H []" and, in addition, this item will be an accessory with a separate price, of the products in question. With these arrangements, when disposing of products subject to the recycling fee under Article 80 of Law 4819/2021 (A' 129), as specified in the relevant document, the recycling fee for these products will automatically appear as a sold item.

4. Finally, in order to provide reasonable time for the necessary adjustments in the programming of the YHM's items, the already existing "SECTION" with the name "ENVIRONMENTAL PAYMENT" may be used to charge this fee until **29.07.2022**.

The Governor of the Independent
Public Revenue Authority

Georgios Pitsilis

TABLEN_3A2  **DISTRIBUTIONN_3A2** 

I. ACCEPTED FOR ACTION

1. Recipients of Table B', C'
2. ΔIn_3A2  ΣΕΡΛ. (for posting in the Electronic Library)

II. ACCEPTED FOR NOTIFICATION

1. Recipients of Table A, B, H
2. Independent Office for Figs and Public Relations
3. Economic Chamber of Greece (Table IB')
4. Hydrological Review magazine (Table G')
5. P.O.E. D.O.T.
6. Association of Importers and Manufacturers of Sawmill Systems (ICS)

III. DISPOSAL

1. Office of the Governor of the Independent Authority for Public Revenue
2. Heads of the Directorates-General of the AADC.
3. Department for Coordination of Reform Coordination and Communication
4. Legal Support Directorate of ADEA
5. Directorate for Infrastructure Management - Section E
6. Controls Directorate - Section A
7. Indirect Taxation Implementation Directorate - Section B