



COUNTRY BRIEFING • GREECE

myDATA was the beginning

Greece has reported every invoice to its tax authority since 2021. In 2026 it went further: invoices now have to be issued through approved channels, and goods cannot move without a digital delivery note. Phase 2 of B2B e-invoicing was just moved to 2 November 2026 — this briefing explains what that means, and what to do about it in SAP.

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For

CFOs, tax and finance leads

ScopemyDATA, B2B, delivery notes,
B2G**Status at**

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Prepared by

30 Advisory

01 Where Greece stands today

Reporting since 2021, issuing control from 2026

Greece built its regime in layers. First the tax authority, AADE, asked for a copy of every invoice's data through **myDATA**. Now it controls how invoices are issued and how goods move — and each layer reuses the identifier the first one created.

2 Nov 2026 Phase 2 of B2B e-invoicing — every business not in Phase 1 — moved from 1 October	1 Feb 2027 End of the transition: invoices only through approved channels	1 Jan 2027 Delivery notes Phase B: loading, transshipment and receipt reported	MARK The unique number myDATA gives every accepted document — it travels everywhere
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Four obligations, one platform

OBLIGATION	WHAT IT REQUIRES	STATUS
myDATA e-books	Invoice summaries and their income and expense classifications sent to AADE	LIVE since 2021–22
B2B e-invoicing	Invoices issued only through a licensed provider or AADE's own tool	PHASE 1 LIVE Phase 2: 2 Nov
Digital delivery notes	Movements of goods documented and transmitted before they start	PHASE A LIVE B: 2027
B2G e-invoicing	Invoices to public bodies over Peppol	LIVE since 2023–25

2021–22 myDATA reporting phased in; full by January 2022	2024 Real-time sales transmission; QR on documents	Mar 2026 B2B Phase 1: revenue above €1M	2 Nov 2026 B2B Phase 2: everyone else	1 Jan 2027 Delivery notes Phase B
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A POSTPONEMENT MOST GUIDES HAVE NOT CAUGHT UP WITH

On 30 September 2026, decision A.1197/2026 moved Phase 2 from 1 October to **2 November 2026**, with a transition to 31 January 2027. Many vendor pages still show 1 October. **Use 2 November** — and note that the declaration of how you will issue invoices is also due by then.

Phase 2, step by step

DATE	WHAT HAPPENS
By 2 November 2026	Declare which channel you will use — a licensed provider or AADE's tool
2 Nov 2026 – 31 Jan 2027	Transition: approved channels apply; old methods still tolerated for declared businesses
From 1 February 2027	Invoices in scope only through approved channels — otherwise treated as not issued

Who this briefing is for

- ◀ **Phase 1 companies** live since March, now working out what the transition left unfinished.
- ◀ **Phase 2 companies** — Greek subsidiaries with revenue up to €1M — with four weeks to go.
- ◀ **Anyone shipping goods in Greece**, for whom delivery notes change logistics as much as finance.

02 myDATA: the e-books

Every invoice, classified, in AADE's hands

myDATA — "my Digital Accounting and Tax Application" — is AADE's platform for electronic books. Businesses send a summary of every income and expense document, with its **classification** for VAT and income tax. Each accepted document receives a **MARK**, a unique registration number, and a QR code on the document links to it.

How data reaches myDATA

CHANNEL	TYPICAL USER
ERP, by AADE's API	Larger companies transmitting directly from their own system
Licensed e-invoicing provider	Companies that issue through a provider — now the main route under the B2B mandate
AADE web and mobile apps	Very small businesses with low volumes
Cash registers	Retail sales to consumers

Deadlines

DOCUMENT	WHEN IT MUST BE TRANSMITTED
Sales invoices and self-billing	In real time, when issued
Purchase invoices and their expense classification	By the deadline of the VAT return for the period
Missing or different supplier data	Reported by the buyer, with a note, by the same VAT-return deadline

Two sides that must agree

What a supplier sends appears in the customer's myDATA. Documents are matched on both tax numbers, date, series and number. If the supplier sent nothing, or sent different figures, **the buyer must report the omission or difference** — so accounts payable is part of myDATA, not only billing.

WHY MYDATA DRIVES THE TAX RETURNS

Since 2024 the income declared on the VAT return **cannot be lower** than the income in myDATA, and the expenses **cannot be higher** than those in myDATA. VAT returns and the business income form are pre-filled from it. An unclassified purchase invoice is, in practice, a lost deduction.

Penalties

FAILURE	PENALTY
Document not transmitted	10% of its net value, capped at €250 a day and €100,000 a year
Document transmitted late	5%, capped at €125 a day and €50,000 a year
Repeat within five years	Doubled

03 Mandatory B2B e-invoicing

From reporting the invoice to controlling its issue

myDATA received a copy of the data. The B2B mandate goes further: **an invoice in scope may only be issued through a licensed e-invoicing provider or AADE's free invoicing tool**. Outside those channels, after the transition, it counts as not issued.

Legal basis

INSTRUMENT	WHAT IT DOES
Law 5222/2025	Makes B2B e-invoicing mandatory; sets penalties and early-adopter incentives
Decision A.1128/2025	Scope, phases and procedure — amended by A.1044/2026 and A.1197/2026
Decision A.1129/2025	The declaration of which channel a business will use
EU Decision 2025/502	Authorises the mandate from 1 July 2025 to 31 December 2027

Phases

PHASE	WHO	START	APPROVED CHANNELS ONLY
Phase 1	2023 gross revenue above €1 million — around 38,000 businesses	2 March 2026	After 3 May 2026
Phase 2	Everyone else in scope	2 November 2026	1 February 2027

Phase 1 was first set for 2 February 2026 and Phase 2 for 1 October 2026. During each transition, old issuing methods remain allowed only for businesses that filed their channel declaration on time.

Scope

IN SCOPE

- Domestic sales between businesses
- Sales to businesses outside the EU, except retail
- Invoices under public contracts

OPTIONAL OR OUTSIDE

- Sales to businesses in other EU countries: optional
- Retail sales to consumers: cash-register regime
- Entities not keeping Greek accounting books

How an invoice is issued

1 Issue

The ERP sends the invoice to the licensed provider, or it is created in AADE's tool.

2 Register

The data is transmitted to myDATA, which returns the MARK and a unique invoice identifier.

3 Deliver

The invoice, carrying its MARK and QR code, reaches the customer, who must be able to receive it.

PENALTIES AND INCENTIVES

An invoice not issued properly for a VAT-able sale costs **50% of the VAT**; for other sales, €500 or €1,000 per audit depending on the books kept. Without a valid MARK the buyer risks its VAT deduction. On the other side, early adopters could claim **double deductions** for e-invoicing costs and equipment.

04 Digital delivery notes

No goods move without a MARK

Greece extended the same logic to the movement of goods. A **digital delivery note** must be issued and transmitted to myDATA **before transport starts**, and it receives its own MARK. Phase B extends reporting to what happens on the way and on arrival.

PHASE	WHAT IT COVERS	FROM
Phase A — first wave	Delivery note issued and sent before the movement starts	2 June 2025: larger businesses and listed sectors
Phase A — second wave	The same, for everyone else	1 December 2025
Phase B	Loading, transshipment, receipt, discrepancies and quantity data	1 January 2027 (moved from 12 October 2026)
Product coding	Goods coded on customs nomenclature	1 January 2028 ; voluntary before

Sources differ on whether the June 2025 wave covered businesses above €200,000 of turnover as well as the listed sectors (pharmaceuticals, energy, construction materials, olives and olive oil). Confirm your own wave.

Why this is a logistics project

- The note must exist **before the truck leaves**, so issuing sits in the warehouse process, not month-end
- Receipt and discrepancies in Phase B involve the customer's warehouse too
- Carriers, third-party warehouses and returns all create movements to document
- The invoice later references the delivery note — two MARKs that must tie up

What Phase B adds

EVENT	WHAT MUST BE REPORTED
Loading	When and where the goods are actually loaded
Transshipment	Changes of vehicle or carrier during the journey
Receipt	Confirmation of what arrived, and when
Discrepancies	Differences between quantities sent and received

Penalties

Failure to issue or transmit a delivery note costs **€5,000** per audit for businesses with single-entry books and **€10,000** for double-entry books — doubled for a second offence and quadrupled for further repeats.

THREE MONTHS TO PHASE B

Phase A proves a note was issued. Phase B proves what actually happened to the goods. **The gap between what was shipped and what was received becomes visible to AADE** — so returns, short deliveries and stock transfers between your own sites need a designed process before January.

05 Public sector, retail and ViDA

The rest of the picture

Invoices to public bodies

B2G e-invoicing runs on **Peppol BIS Billing 3.0** with a Greek specialisation, through the National Interoperability Centre. It was phased in by type of public body.

WAVE	WHO RECEIVES ELECTRONICALLY
2023	The main ministries
1 January 2024	All central government
1 June 2024	All other contracting authorities
1 September 2025	Non-procurement public spending above €2,500

Retail

- Cash registers send retail receipts to myDATA
- Handwritten retail receipts were abolished by Law 5222/2025
- Card terminals had to be linked to cash registers by early 2024
- Standard VAT rate 24%; reduced 13% and 6%; lower rates on some islands

How Greece compares

	GREECE	TYPICAL EU NEIGHBOUR
Invoice data to the authority	Every document, near real time, since 2021–22	Periodic files or none
Periodic audit file	No SAF-T — the e-books play that role	SAF-T in several countries
Movement of goods	Digital delivery note before transport	Only for high-risk goods, if at all

ViDA AND THE 2027 HORIZON

Greece's EU authorisation for the B2B mandate runs to **31 December 2027**, with an evaluation due by March 2027. Under the ViDA reform, member states no longer need such an authorisation, and from **1 July 2030** cross-border B2B invoices within the EU move to digital reporting. Expect the Greek design to be aligned with the European standard over that period — another reason to keep mappings clean.

What we would watch

- ◀ **Further date changes** — Greece moved three deadlines in 2026 alone.
- ◀ **The format of B2B invoices**, which official texts define less precisely than vendors do.
- ◀ **The 2027 evaluation** and what it means for the Greek model under ViDA.

FOR FOREIGN GROUPS WITH A GREEK SUBSIDIARY

The Greek entity is often small, runs on the group's SAP template, and was not in Phase 1. That makes it a **Phase 2 company on 2 November** — with a group template that has no Greek provider, no delivery-note flow and no purchase classification. Check it now, not in the first week of November.

06 What it means for your SAP system

One framework, three flows, a provider in the middle

SAP Document and Reporting Compliance covers the Greek requirements on **both SAP S/4HANA and classic SAP ERP**: myDATA e-books, invoices and delivery notes as electronic documents, with SAP's cloud integration or a partner's middleware for the connection. Under the B2B mandate the invoice itself must pass through a licensed Greek provider.

REQUIREMENT	IN SAP	WATCH FOR
myDATA — sales	Electronic documents created from billing, with income classification, sent in real time	Classifications mapped per revenue account
myDATA — purchases	Expense classification of supplier invoices, transmitted by the VAT deadline	Nobody owning AP classification
B2B e-invoice	Invoice routed to the licensed provider; MARK and identifier returned to SAP	Provider integration and status return
Delivery notes	Created from outbound deliveries and goods movements, before dispatch	Movements outside the standard flow
MARK on documents	Stored on the electronic document and printed with the QR code	Output forms not updated

Platform notes

- **S/4HANA and SAP ERP 6.0:** Greek e-books and electronic documents supported — no platform move required for compliance
- **SAP ERP's maintenance** ends 31 December 2027 — the Greek design should not be built twice
- **Cloud edition and public cloud:** delivery notes supported in SAP's cloud compliance service
- Confirm country content in SAP notes for your release

Decisions to take now

- ◀ **Which provider**, and whether its integration with SAP DRC is standard or custom.
- ◀ **Who classifies purchases** — accounts payable at posting, or tax at period end.
- ◀ **Which logistics flows** create delivery notes, and from which documents.
- ◀ **How statuses return to SAP**, so that the MARK sits on the accounting document.

A typical project

- 1 Scope**
Entities and phases, document types, logistics flows, provider choice.
- 2 Design**
Classification mapping, provider integration, delivery-note triggers, status return.
- 3 Build and test**
SAP notes, DRC configuration, provider test environment, myDATA test.
- 4 Run**
Daily status review, monthly myDATA reconciliation, Greek decisions tracked.

THE PROVIDER IN THE MIDDLE

Invoices travel **SAP → provider → myDATA → customer**, and each hop returns a status. If the MARK and errors never come back into SAP, finance works from the provider's portal and myDATA goes unreconciled.

07 A health check

Twelve questions, and what a poor answer costs

QUESTION	IF THE ANSWER IS UNCLEAR
1 Do we know which phase each Greek entity is in?	Phase 2 on 2 November, unprepared
2 Was the channel declaration filed on time?	No transition period — invoices count as not issued
3 Does every sales document get a MARK?	10% penalty per document not transmitted
4 Are purchase invoices classified by the VAT deadline?	Expenses missing from pre-filled returns
5 Do we report suppliers' missing or wrong data?	Differences found by AADE first
6 Does the VAT return reconcile to myDATA?	Income below myDATA or expenses above it — rejected
7 Do provider statuses and MARKs return to SAP?	Finance working from a portal
8 Can we receive e-invoices from every supplier?	Lost deductions without a valid MARK
9 Does every goods movement have a delivery note?	€5,000–10,000 per audit
10 Are we ready to report receipts and discrepancies?	Phase B in January, unplanned
11 Do invoices reference their delivery notes?	Two MARKs that do not tie up
12 Who tracks Greek decisions and dates?	Learning about changes from rejections

Questions 1 and 2 are urgent for Phase 2 companies this month. Questions 4 to 6 are where established Greek implementations most often leak value — through deductions nobody claimed.

The first thirty days

Week 1

- Phase and declaration per entity
- Provider status

Weeks 2–3

- MARK coverage, sales and purchases
- VAT return vs myDATA

Week 4

- Delivery-note gaps
- Phase B plan

What we typically find

- Sales transmission reliable since 2024
- Provider connected, statuses not returned to SAP
- Purchase classification done late, by hand
- Delivery notes for the standard flow only

SCORING IT HONESTLY

Greek compliance usually works on the sales side, where it started. **The value leaks on the purchase side and in logistics** — unclassified expenses, unreported differences and movements without a note.

Three figures to ask for

FIGURE	WHAT A GOOD ANSWER LOOKS LIKE
Sales documents without a MARK	Zero, or a short list being fixed this week
Purchases classified after the deadline	A small, falling number
Differences reported to AADE last quarter	Known, explained and owned by AP

08 How 30 Advisory helps

An SAP finance and compliance practice

Greece rewards companies that treat compliance as one design — e-books, invoices and delivery notes sharing the same data and the same MARK — rather than three projects.

Greek health check

Two to three weeks against section 07 — phases, declarations, MARK coverage, purchase classification, reconciliation and delivery notes.

Output: a prioritised gap list.

Phase 2 and Phase B readiness

Provider integration with SAP DRC, statuses returned to SAP, delivery notes for every flow, receipts and discrepancies.

Output: ready for November and January.

Run and legal change

Monthly myDATA reconciliation, decisions tracked, and the design aligned with ViDA as it arrives.

Output: a regime that stays current.

What a health check produces

A phase position	Each Greek entity's phase, declaration and provider, against the November and February dates
A myDATA view	MARK coverage on both sides, purchase classification timeliness, VAT return versus myDATA
A logistics view	Movements without notes, and the Phase B design for receipts and discrepancies

What makes this different

- ◀ **We look at the purchase side.** That is where Greek implementations leak deductions.
- ◀ **We bring statuses back into SAP.** The provider is a channel, not the system of record.
- ◀ **We include logistics.** Delivery notes are a warehouse process with a tax consequence.
- ◀ **We say what we are not.** We are not your tax adviser or your provider. We work alongside both.

What to bring to the first conversation

- Your Greek entities, their phase and revenue
- The provider you use or are choosing
- Your SAP release and current myDATA set-up
- Your main logistics flows in Greece

A SENSIBLE FIRST STEP

Ask for two numbers: **purchase invoices classified after the VAT deadline last quarter, and goods movements without a delivery-note MARK.** Together they show where Greek compliance is costing you. 30advisory.com

Sources consulted 6 October 2026 — AAE and Taxheaven (decisions A.1128/2025, A.1129/2025 and A.1197/2026); VATupdate (June, August and 1 October 2026); KPMG, EY Greece and Zeya alerts on myDATA, Law 5073/2023, Law 5222/2025 and the e-invoicing phases; European Commission eInvoicing country sheet and OpenPeppol on B2G; Sovos, EDICOM, ecosio, vatcalc and Fiscal Solutions on formats, delivery notes and penalties; PwC tax summaries on VAT rates. SAP behaviour from SAP knowledge-base material and partner commentary (PIKON, SAP Community).

This briefing is provided for information only and does not constitute tax, legal or accounting advice. It summarises publicly available material as at 6 October 2026. Greek deadlines changed repeatedly in 2026, and sources differ on detail — including the end of the Phase 1 transition, the cohorts of the first delivery-note wave and the B2B invoice format. Confirm the position for your own entity with AAE or a qualified adviser before acting. 30 Advisory accepts no liability for decisions taken on the basis of this document.