



## myDATA: New deadlines for the mandatory transmission of data

Following the Press Release of 28 June 2021, the Director of the Independent Authority for Public Revenue (IAPR) issued the Decision A.1156/2021, which, among other details, sets new deadlines for the gradual mandatory transmission of data to the myDATA platform.

On the basis of the above Decision published on 19 July 2021, the following deadlines for the transmission of data were set:

### **A. Data for the calendar year 2020**

#### **A.1. Records issued through Electronic Data Issuance Service Providers (hereinafter referred to as Providers)**

- ▶ The summary data of revenues and expenses (in case of self-billing) **must be transmitted** to the myDATA digital platform for records issued as of 20.7.2020 and onwards.

- ▶ From the same date, the classifications of the corresponding records shall be transmitted **on an optional basis**.

#### **A.2. Records not issued through Providers**

- ▶ It is possible to transmit to the myDATA digital platform the summary data and the classification of revenues and expenses for accounting records issued from 1.10.2020 to 31.12.2020 by other means of transmission than the Providers.

## B. Data for the calendar year 2021

- ▶ For the calendar year 2021, the following shall be transmitted on a mandatory basis:
  - ▶ the summary data and the invoicing revenue classifications;
  - ▶ the summary data and the self-billing expense classifications; and
  - ▶ the proofs of expenditure, as follows:
- ▶ Entities that keep single-entry books and their total gross revenue for the tax year 2019 exceeds 100,000 euros, as well as entities that keep double-entry books and their total gross revenue for the tax year 2019 exceeds 50,000 euros, shall transmit the above data pertaining to revenue records issued as of **1.10.2021**.
- ▶ All other entities shall transmit the above data for records issued as of **1.11.2021**.
- ▶ The above data relating to records issued during the period from 1.1.2021 to 30.9.2021 (or 31.10.2021 respectively) shall be transmitted by **31.3.2022**, unless these were transmitted at an earlier stage.
- ▶ Especially in the case of non-transmission by the issuer of data pertaining to records issued up to 30.9.2021 (or 31.10.2021 respectively), these may be transmitted by the recipient from 1.4.2022 until 30.4.2022. The issuer may accept and classify such transactions by 31.5.2022. Said data relating to wholesale transactions shall be transmitted distinctively, on a record-by-record basis, while data pertaining to retail transactions shall be transmitted on a monthly basis, either in detail or in aggregate.
- ▶ Therefore, for the calendar year 2021, the transmission of the summary data and the classification of revenues is **mandatory**. In contrast, the transmission of the summary data and the classification of expenses is **optional**.
- ▶ The revenue adjustment entries and, optionally, the expenses adjustment entries of data relating to the tax year 2021 must be **mandatorily** transmitted by the deadline for submitting the income tax return.

## C. Data for the calendar year 2022 and beyond

- ▶ As of 1.1.2022, entities are required to transmit both revenues and expenses summary data and classifications.

- ▶ The summary data and the invoicing revenue classifications will be **mandatorily** transmitted to the myDATA platform as of 1.10.2021 or 1.11.2021, depending on the type of books kept and the amount of gross revenue for the tax year 2019.
- ▶ The summary data and invoicing revenue classifications up to 30.9.2021 or 31.10.2021 will be transmitted by 31.3.2022.
- ▶ The summary data and invoicing expense classifications relating to the calendar year 2021 may be transmitted **on an optional basis** by 31.5.2022.
- ▶ As of 1.1.2022, entities are required to transmit both revenue and expense summaries and classifications.
- ▶ A new decision is expected to be issued which will stipulate the issues pertaining to the upgrade and the time of interconnection of the electronic tax mechanisms (FIM) with the myDATA platform. According to the Press Release of 28 June 2021, such interconnection with the IAPR will be carried out in stages as follows:
  - ▶ As of 1.9.2021, businesses that were not affected by the pandemic, based on their Activity Code Number (ACN), which had a turnover of more than 100,000 euros in 2019 will interconnect their tax mechanisms.
  - ▶ As of 1.10.2021, businesses that were not affected by the pandemic, based on their ACN, which had a turnover of up to 100,000 euros in 2019 will interconnect their tax mechanisms.
  - ▶ As of 1.11.2021 all other businesses will interconnect their tax mechanisms.

## Other matters clarified

- ▶ The revenue/expense adjustment entries made at the end of the period may also be transmitted in detail (and not just in aggregate).
- ▶ Where an obligation to transmit disaggregated data is laid down under the legislation in force, transmission in summary will not be allowed.

- ▶ Entities transmitting data through the special application of the IAPR, must transmit the data by the twentieth (20<sup>th</sup>) day of the following month from the date of their issuance. Especially in the case of transmission of revenues that do not relate to the issuance of a tax record but simply to an accounting entry, the data shall be transmitted by the twentieth (20<sup>th</sup>) day of the month following the date to which the revenue relates.
- ▶ The aggregated transmission of data by certain entities (e.g. electricity providers, telecommunication service providers, toll operators, credit institutions, etc.) is extended for the tax year 2022.
- ▶ In the case where the issuer transmits data with a discrepancy, the recipient must transmit a notification on the discrepancy within 2 months of the deadline for submitting the VAT return of those keeping single-entry books.
- ▶ In addition, in the case of a transmission with a discrepancy where the recipient has made the relevant notification, the issuer shall transmit a summary and classification of the revenue within the period referred to in the preceding point.

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