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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: COUNCIL IMPLEMENTING DECISION authorising Greece to introduce a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC on the common system of value added tax

COUNCIL IMPLEMENTING DECISION (EU) 2025/...

of ...

**authorising Greece to introduce a special measure
derogating from Articles 218 and 232 of Directive 2006/112/EC
on the common system of value added tax**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of valued added tax¹, and in particular Article 395(1), first subparagraph, thereof,

Having regard to the proposal from the European Commission,

¹ OJ L 347, 11.12.2006, p. 1, ELI: <http://data.europa.eu/eli/dir/2006/112/oj>.

Whereas:

- (1) By letter registered with the Commission on 2 July 2024, Greece requested an authorisation for a special measure to derogate from Articles 218 and 232 of Directive 2006/112/EC in order to introduce mandatory electronic invoicing for all transactions carried out between taxable persons established in the territory of Greece (the ‘special measure’). The special measure was requested for a period from 1 July 2025 to 31 December 2027.
- (2) In accordance with Article 395(2), second subparagraph, of Directive 2006/112/EC, the Commission transmitted the request made by Greece to the other Member States by letter dated 24 September 2024 (the ‘request’). By letter dated 25 September 2024, the Commission notified Greece that it had all the information necessary for the appraisal of the request.
- (3) Greece has in place a digital platform called myDATA. Entities that are obliged to keep accounting records under national legislation are also obliged to transmit transaction data on income and expenses to that platform. The implementation of the special measure would allow the data from electronic invoices to be transmitted directly to the myDATA platform. As a result, high-quality information would reach the myDATA platform in real time, making it easier and faster for the Greek tax administration to detect cases of non-declaration or under-declaration of value added tax (VAT). Furthermore, it would help the tax administration in the fight against circular or ‘carousel’ fraud, shortening the time taken to identify the parties involved.

- (4) Greece considers that the implementation of the special measure would not be too burdensome for taxable persons, because electronic invoicing is already commonplace in many sectors of the economy. Greece is also about to implement mandatory electronic invoicing in the field of public procurement. Furthermore, the special measure would make issuing prefilled VAT returns easier and would allow taxable persons to comply with more than one reporting obligation at once, which would reduce errors and administrative costs. According to Greece, the increase in costs for business due to the special measure would be compensated for by a reduction in costs associated with the issuing, sending and storing of paper invoices and by the benefits for taxable persons resulting from the improvement of their processes through digitalisation.
- (5) Greece should therefore be authorised to apply the special measure until 31 December 2027. In the event that Greece considers an extension of the special measure beyond 2027 to be necessary, it should submit a request for an extension to the Commission. That request should be accompanied by a report on the application of the special measure, including an assessment of the special measure concerning its effectiveness in fighting VAT fraud and evasion and in simplifying tax collection.
- (6) However, the special measure should cease to apply from the date of application of a general system for electronic invoicing adopted by the Council on the basis of Article 113 of the Treaty on the Functioning of the European Union or on the basis of any other relevant provision of that Treaty, should such a general system become applicable prior to 31 December 2027.

- (7) The special measure should not affect the right of customers to receive paper invoices in the case of intra-Community transactions.
- (8) The special measure is proportionate to the objectives pursued since it is limited in time and scope. In addition, the special measure does not give rise to the risk that fraud would shift to other sectors or to other Member States.
- (9) The special measure will not negatively affect the overall amount of tax revenue collected at the stage of final consumption and will have no adverse impact on the Union's own resources accruing from VAT,

HAS ADOPTED THIS DECISION:

Article 1

By way of derogation from Article 218 of Directive 2006/112/EC, Greece is authorised to only accept invoices which have been issued by taxable persons established in the territory of Greece in the form of documents or messages in electronic format.

Article 2

By way of derogation from Article 232 of Directive 2006/112/EC, Greece is authorised to provide that the use of electronic invoices issued by taxable persons established in the territory of Greece shall not be subject to acceptance by the recipient established in the territory of Greece.

Article 3

Greece shall notify the national measures implementing the special measure laid down in Articles 1 and 2 to the Commission.

Article 4

1. This Decision shall apply from 1 July 2025 until 31 December 2027.

2. Any request for the extension of the authorisation provided for in this Decision shall be submitted to the Commission by 31 March 2027, and shall be accompanied by a report which includes an assessment of the extent to which the national measures referred to in Article 3 have been effective in combatting VAT fraud and evasion and in simplifying tax collection. In addition, that report shall evaluate the impact of those measures on taxable persons and in particular whether those measures increase their administrative burden and costs.
3. However, in the event that the Council, acting on the basis of Article 113 of the Treaty on the Functioning of the European Union or on the basis of any other relevant provision of that Treaty, introduces a general system for electronic invoicing, this Decision shall cease to apply on the day on which that general system becomes applicable.

Article 5

This Decision shall take effect on the date of its notification.

Article 6

This Decision is addressed to the Hellenic Republic.

Done at ..., ...

For the Council

The President
