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WEBINAR
SERIES



Monthly Insights from
around the World



Mandatory Electronic Reporting of the Movement of Goods in Europe — From Romania to Greece and Serbia



Speakers



Serra Emekli

Assistant Account Manager,
SNI

Serra Emekli is an Assistant Account Manager. She is responsible for international account management, focused on conducting SAP projects all around the world.



Evşen Güleç

Regulatory Affairs Associate, SNI

Evşen Güleç is a Regulatory Affairs Associate. She is diligently following the regulatory updates around the world and working closely with the Business and Development teams as well as the Sales team.

Agenda



Introduction to SNI

Real-Time Transport Compliance in Europe

Romania's RO e-Transport

Greece e-Delivery Mandate & Phases

Serbia e-Delivery

How can SNI Help You?

Q&A

About SNI



Founded in
2006



~100
employees



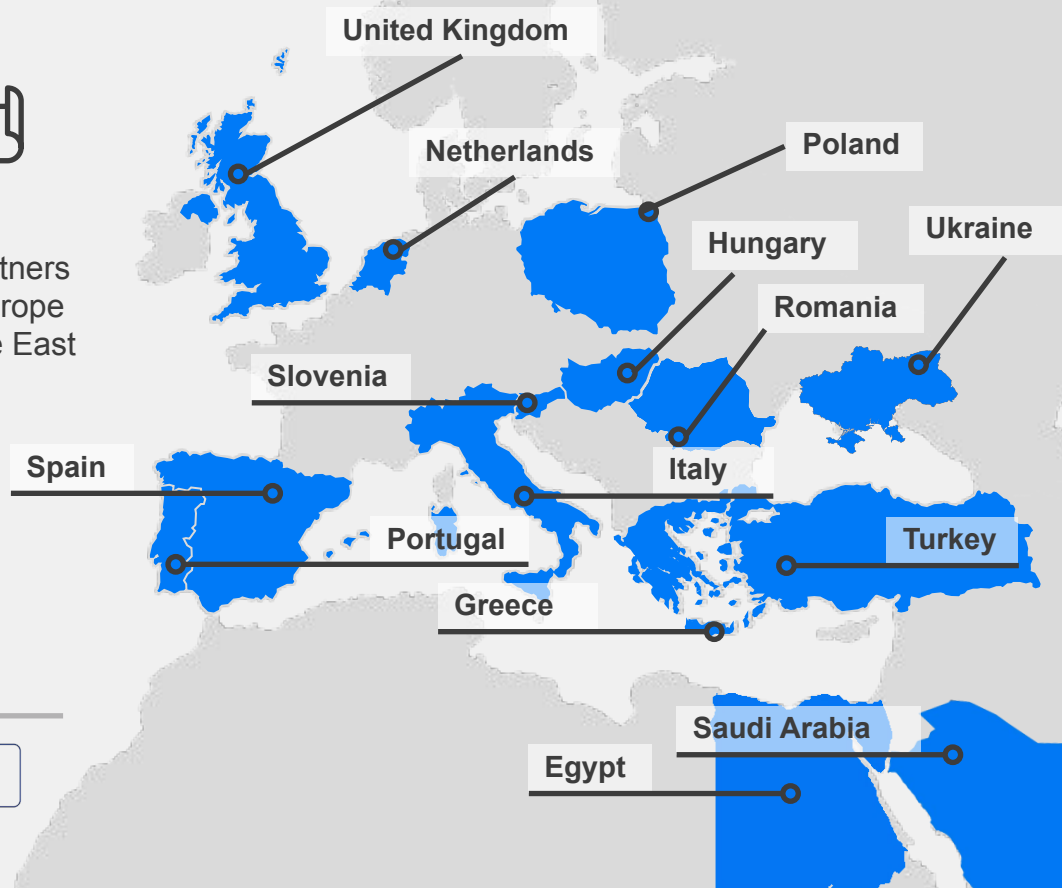
12
offices/partners
across Europe
and Middle East



30+
country
solutions

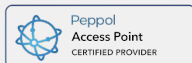


1000+
clients
(85% *multinationals*)



500

Technology Fast 500
2016 EMEA



SNI Worldwide



Our products are used by businesses
across the globe



Our Clients

sni



FERRERO



GUESS

dyson

Prysmian
Group



Honeywell

signify



Autoliv

FUJIFILM

VESTEL

CONAIR



B | BRAUN

Otokar





e-Delivery Mandates in Greece and Serbia



Real-Time Transport Compliance: How Europe is Digitizing the Flow of Goods

- Europe is shifting toward real-time reporting of goods' movement as part of broader tax digitization, requiring businesses to declare transport data electronically to tax authorities.
- The movement began with a clear objective: to close VAT gaps caused by undeclared or underreported trade — especially involving high-risk goods such as alcohol, fuel, construction materials, and electronics.
- These systems mark a coordinated regional trend toward real-time, structured, and centralized compliance — with Greece and Serbia now following the path Romania helped define.



Romania's RO e-Transport



- Mandatory since 2022, the RO e-Transport system initially required prior electronic reporting of transports involving high-fiscal-risk goods to the Romanian tax authority (**ANAF**).
- Businesses must submit key transport details via portal or API.
- A Unique Identification Transport Code (**UIT code**) is generated and must accompany the goods during transit, either digitally or printed.
- The system enables real-time verification by authorities and is now widely integrated into logistics and ERP systems.

2025 Updates

Expanded Scope and Flexibility

RO e-Transport system now covers all international road transports, not just high-risk goods.

Businesses can modify transport data after UIT code expiration, until the 25th of the following month.

Transitional Measures

Romania extended the grace period until January 1, 2025, introduced graduated penalties for non-compliance, and suspended GPS-related fines until March 31.

Greece e-Delivery Mandate

The e-Delivery mandate applies to all businesses subject to Greece's myDATA obligation. Initially, it targets companies with annual revenues over **€200,000** (as of 2022) and businesses in **high-risk sectors**.

Submission Requirements:

Businesses must generate and transmit electronic delivery notes in structured XML format to the myDATA platform before goods are physically dispatched. Each submission results in a **unique registration code (MARK)** and a **QR code** to accompany the shipment.

Delivery Tracking and Acknowledgment:

Recipients are **automatically notified** via their VAT number upon document submission. Upon receiving the goods, they must confirm delivery and report any discrepancies within 15 calendar days.

Governing Authority and Tools:

The Independent Authority for Public Revenue (**AADE**) oversees the system. Submissions can be made through integrated ERP systems, certified service providers, or Greece's free "timologio" online invoicing platform.

Greece e-Delivery Phases



Category	Phase A – Issuance & Transmission of e-Delivery Docs	Phase B – Digital Monitoring of Goods Movement
Scope	Businesses with >€200k turnover (2022) and specific sectors (e.g. pharma, energy, construction) initially; later all myDATA-obligated businesses	All myDATA-obligated businesses
Optional Period	<ul style="list-style-type: none"> - Until June 1, 2025 (for high-revenue/specific-sector businesses) - Until Nov 30, 2025 (for others) 	Aug 1 – Nov 30, 2025
Mandatory Start	<ul style="list-style-type: none"> - June 2, 2025 (high-revenue/specific-sector businesses) - Dec 1, 2025 (all others) 	Dec 1, 2025
Core Requirement	Send e-Delivery document to myDATA in real time before dispatch	Monitor and track physical movement of goods (loading, delivery, handover, discrepancies)
Data Required	MARK, QR code, sender/recipient, goods details, delivery point	All Phase A fields plus transport route info, reloading events, delivery confirmation
Action by Recipient	Confirm receipt; report discrepancies within 15 days	Scan QR, verify quantity/quality, submit confirmations or complaints to myDATA
Tools/Transmission	ERP, certified provider, or free "timologio" tool	Same as Phase A
Penalties	€100 per missing doc; max €500/day; up to €20,000/year	Same as Phase A

Serbia e-Delivery



Serbia's e-Delivery mandate is legally based on the Law on Electronic Shipping Notes and the Rulebook published in March 2025, and becomes mandatory from January 1, 2026 (B2G) and October 1, 2027 (B2B) for businesses and public sector entities transporting goods within Serbia.

- The system covers all categories of goods, including general cargo and excise products.
- Delivery details must be submitted electronically to the Ministry of Finance platform before goods are dispatched
- Electronic delivery notes must be submitted in structured XML format, submissions are made via a web portal (SEF), API, or mobile app.
- Recipients must confirm receipt within 2 working days and accept or reject the goods within 8 days.

Document Identification

- Serial number & issue date
- Internal/external delivery type
- Unique system ID

Sender & Recipient Information

- Name, address, tax ID (PIB)
- Item name & code
- Quantity, unit of measure

Goods Details

- Excise goods: mass/volume/brand code
- Shipping & destination addresses
- Date/time of shipment

Logistics Information

- Transport method, vehicle ID

Transport Participant

- Carrier/driver name & ID
- Third-party shipping reference (if any)

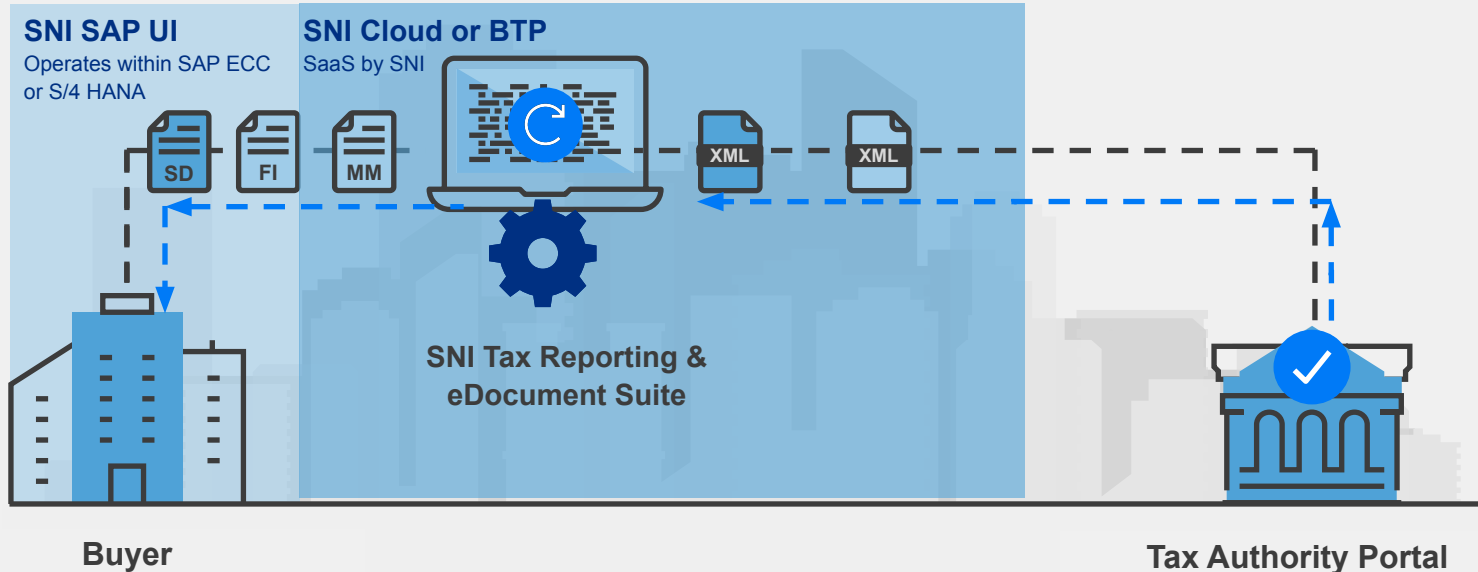
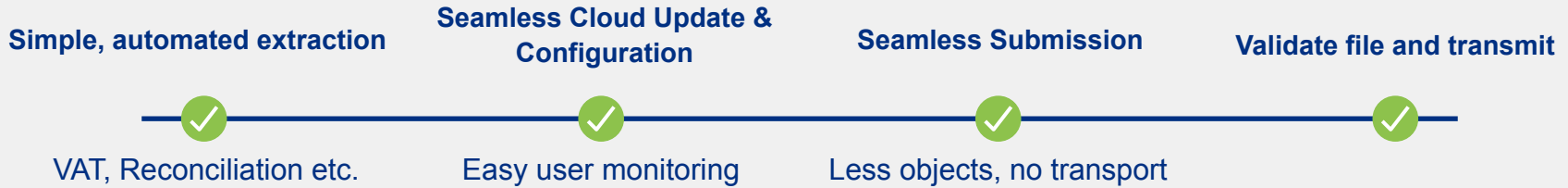
An aerial, high-angle photograph of a dense urban skyline, likely New York City, during the "golden hour" of sunset. The sun is low on the horizon to the right, casting a warm, orange-gold glow across the entire scene. Numerous skyscrapers and mid-rise buildings are visible, their windows reflecting the ambient light. The perspective is from a high altitude, looking down into the city's canyons. The overall mood is one of urban grandeur and professional sophistication.

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How can SNI help you?

e-Transport/Delivery Note

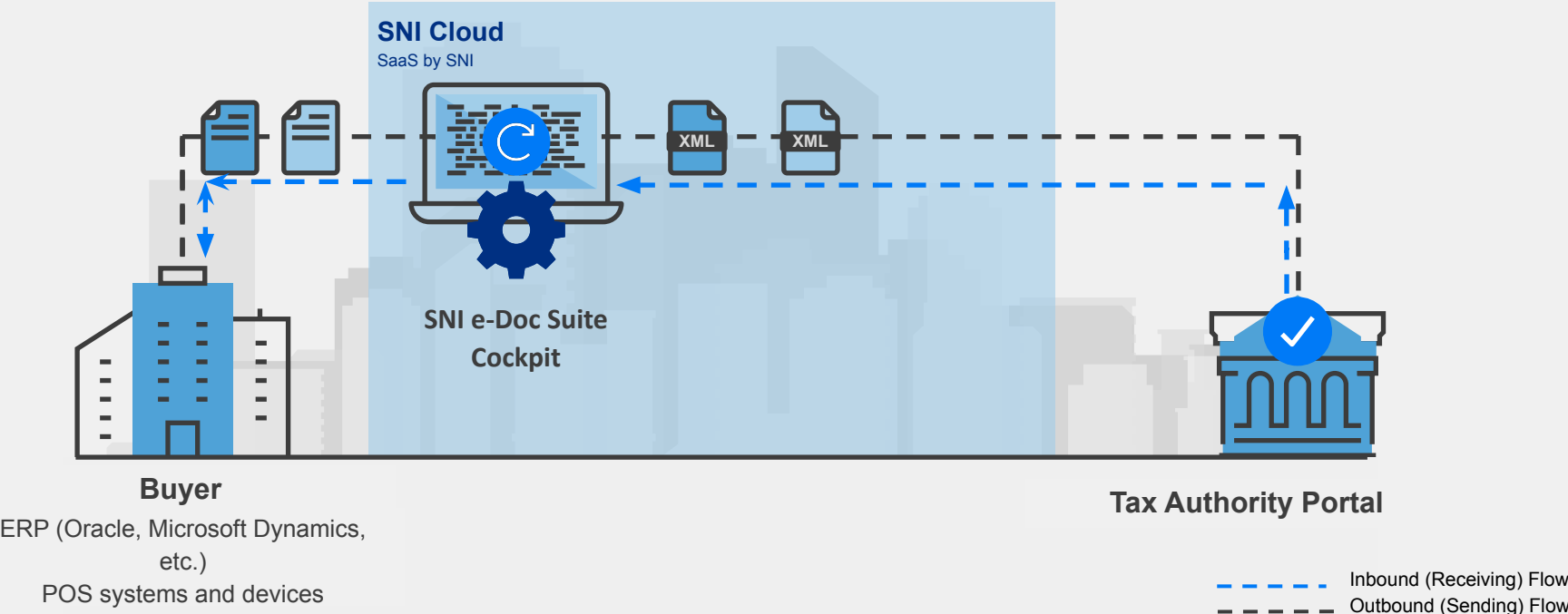
SNI SAP Solution



--- Inbound (Receiving) Flow
--- Outbound (Sending) Flow

e-Transport/Delivery Note

e-Doc Suite



Communication

e-Doc Suite



Extract financial data

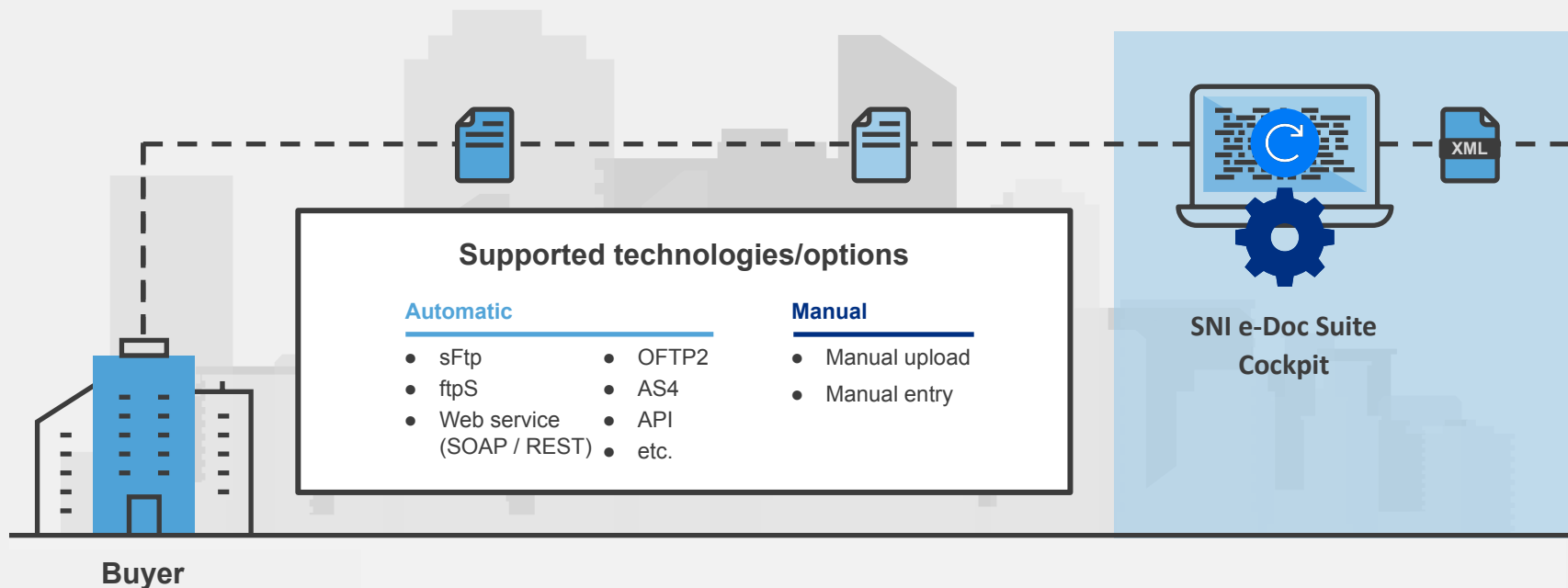


With external template

Create required files



Simple user monitoring



e-Delivery System

SNI Solution



Extract transport data



Simple, automated extraction

Create XML files



Easy user monitoring

Submit to tax authority



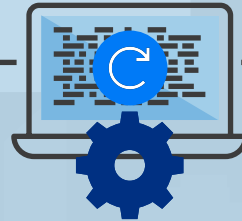
Seamless submission

SNI SAP add-on

Operates within SAP ECC or S/4 HANA



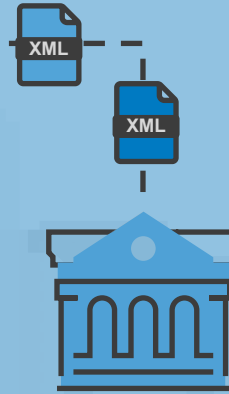
Business



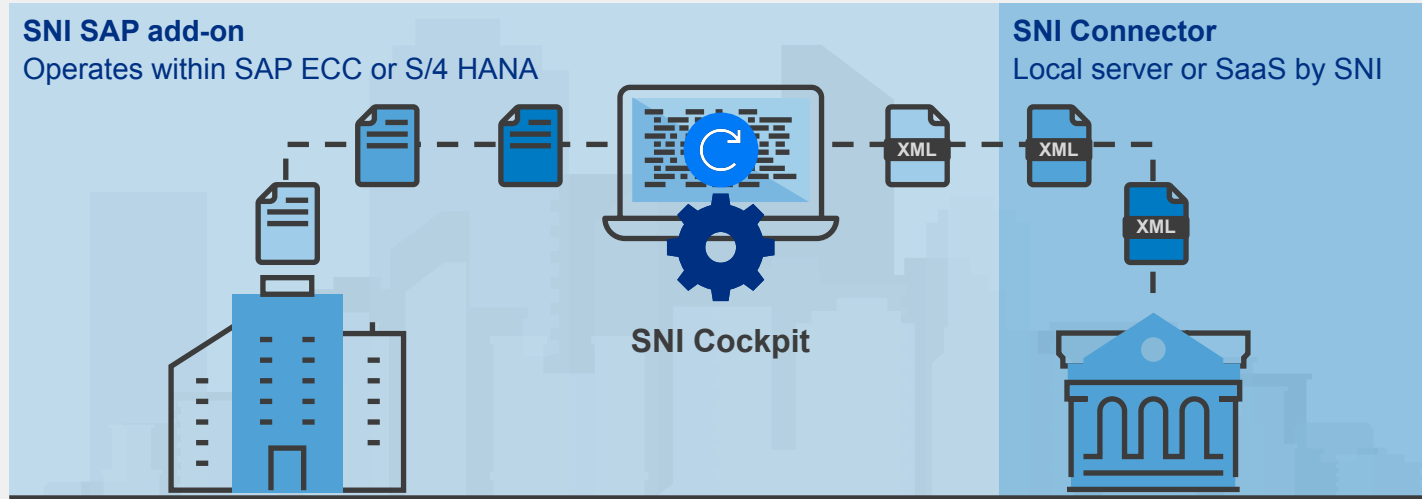
SNI Cockpit

SNI Connector

Local server or SaaS by SNI

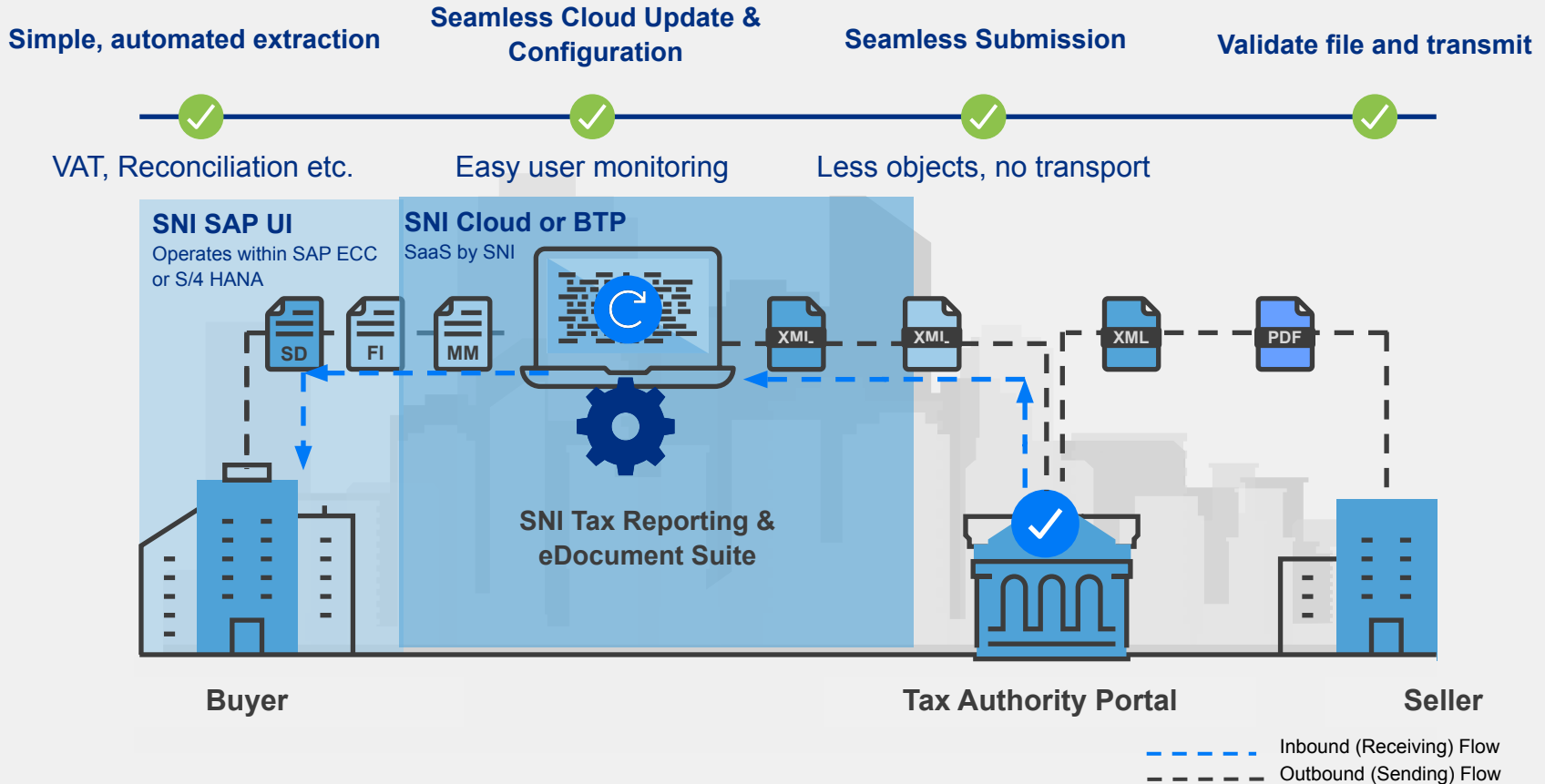


Related Tax Authority



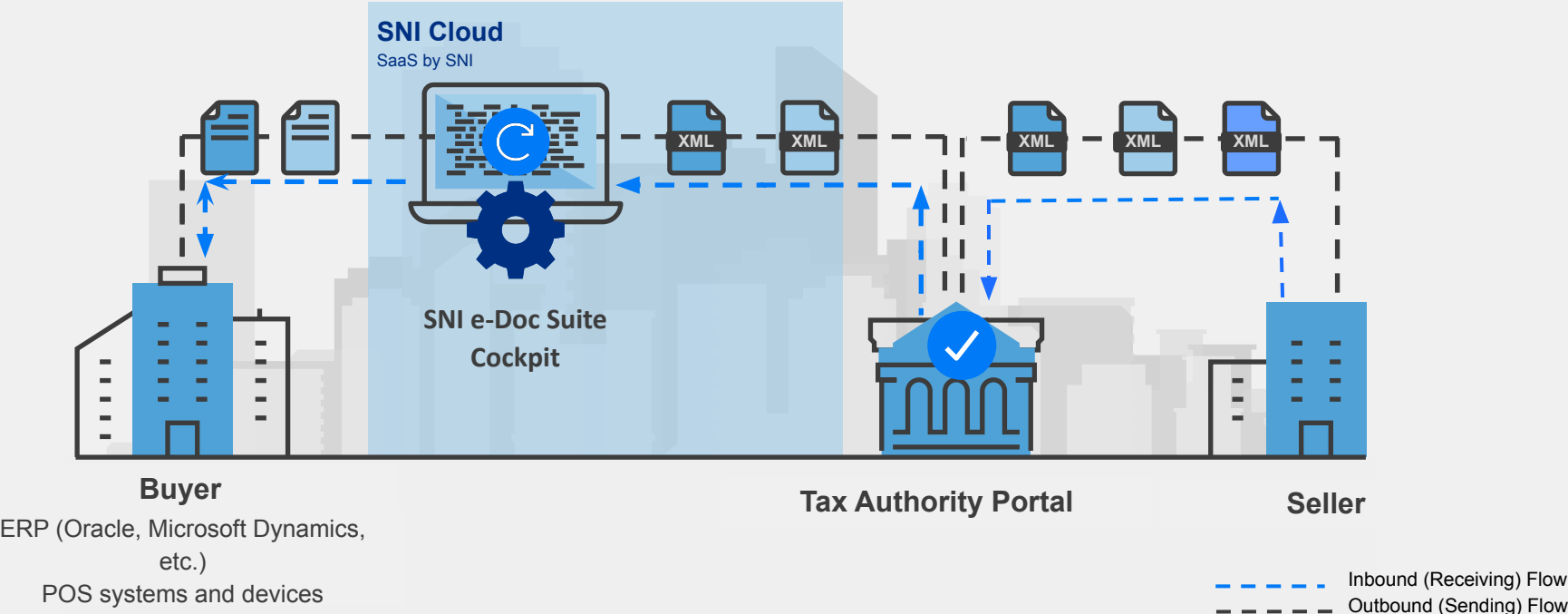
Real Time e-Invoicing

SNI SAP Solution



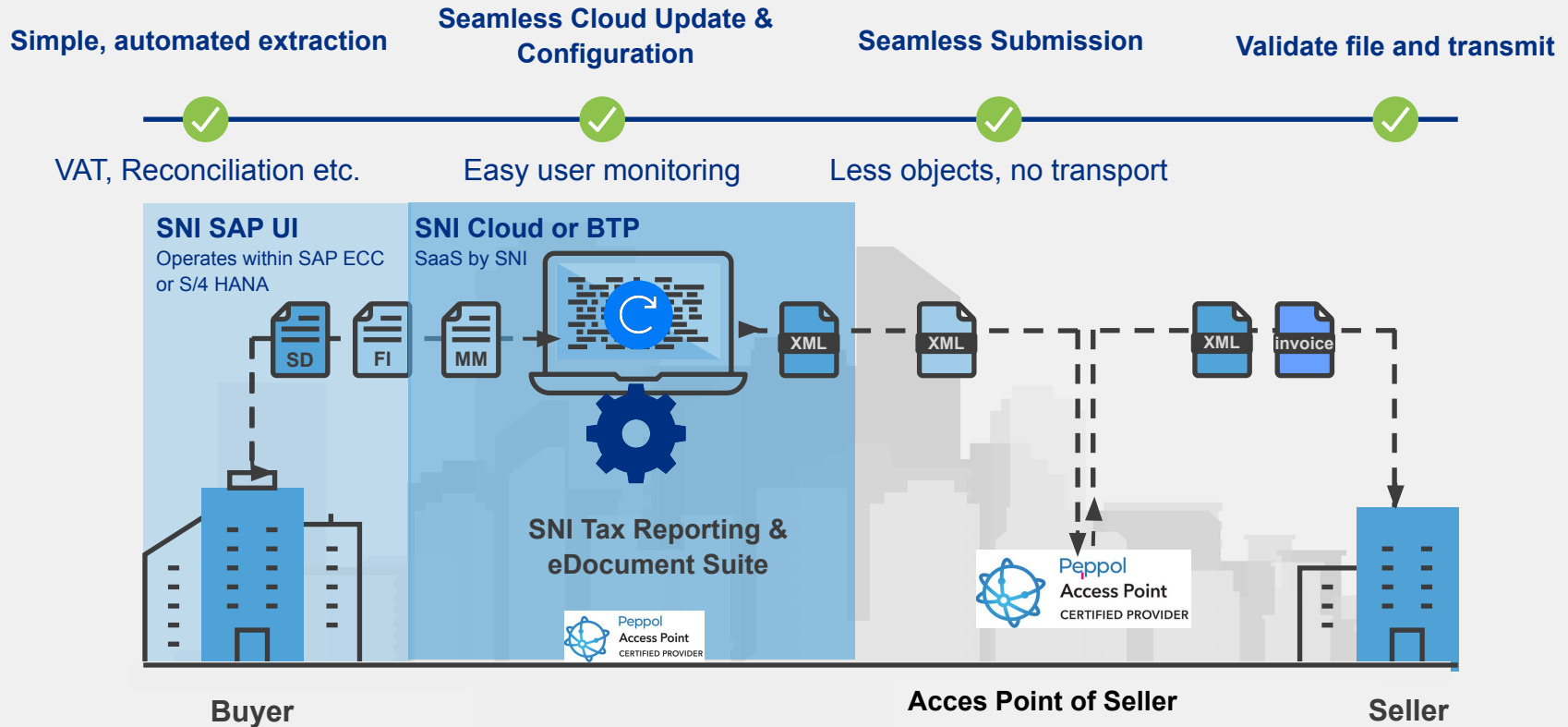
Real Time e-Invoicing

e-Doc Suite



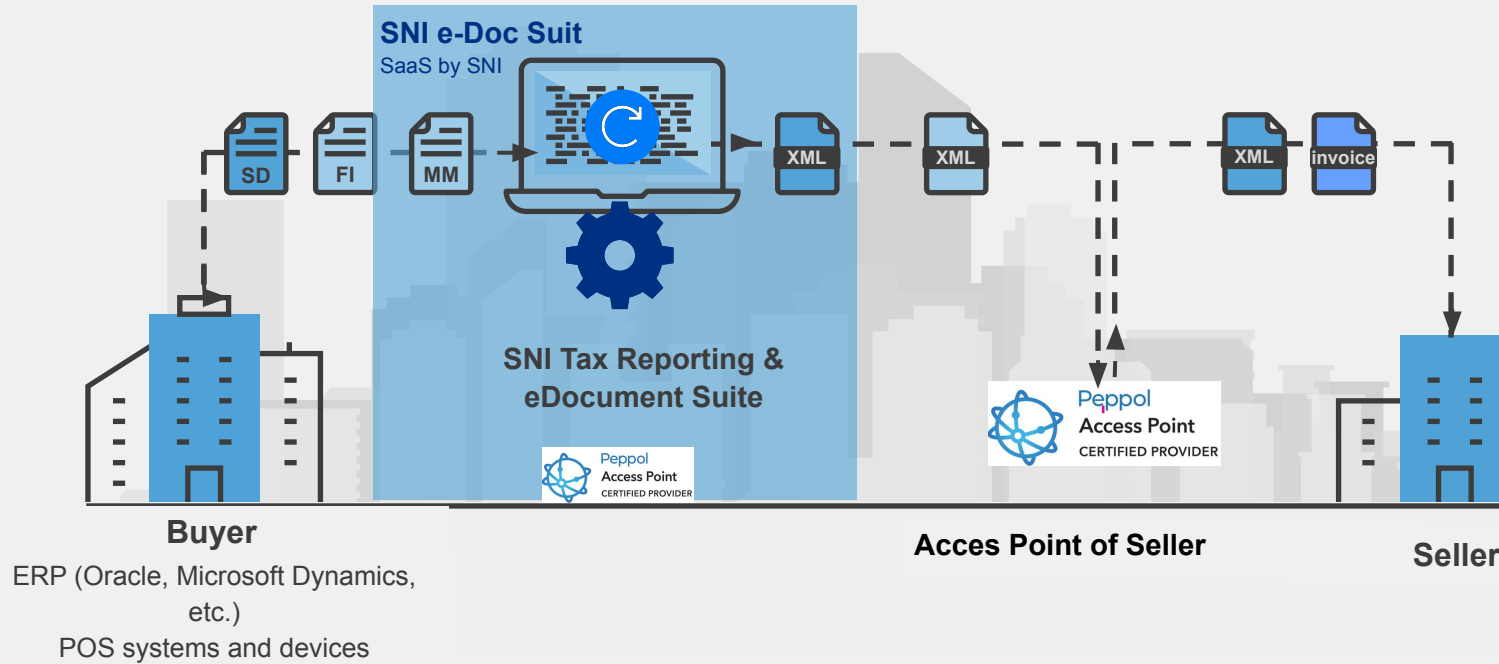
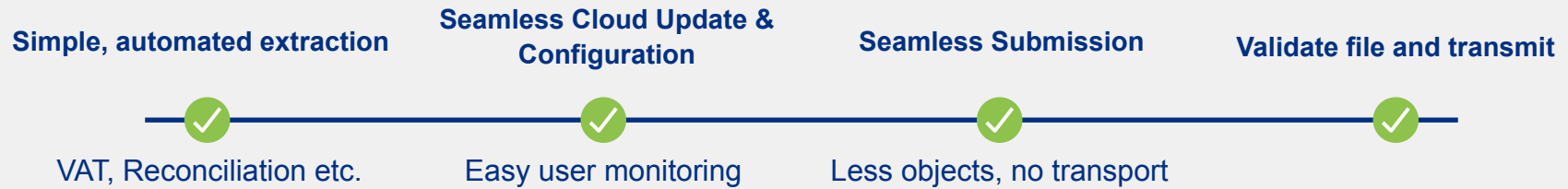
Peppol 4 Corner e-Invoicing

SNI SAP Solution



Peppol 4 Corner e-Invoicing

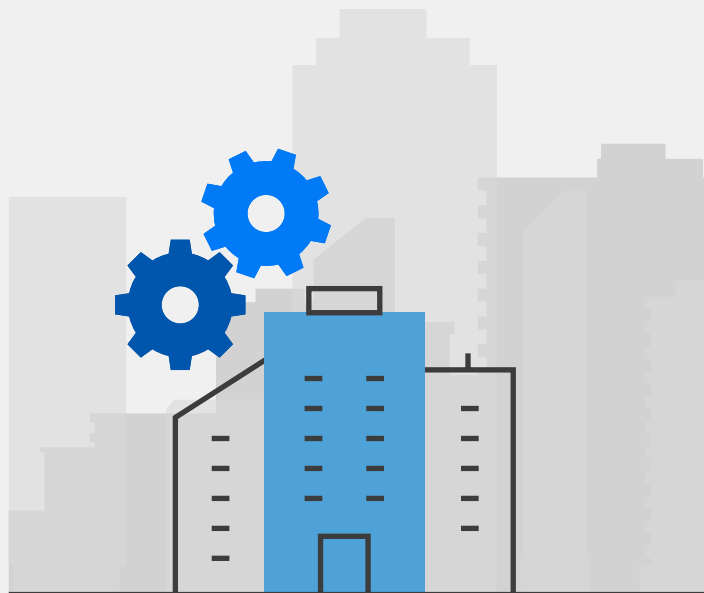
SNI e-Doc Suite Solution



SAP users



Easy integration into your existing systems and infrastructure



Simple

Fast integration without installing SAP OSS notes



Efficient

Cost-effective implementation without employing an external consultant



Accessible

No version upgrade required

*SNI solution support ECC 4.7 and Higher R3 Versions
*SNI SAP solution runs on SAP R3 and S4



Reliable

All SNI solutions are **SAP®** Certified
Powered by SAP NetWeaver®



Cycle of Benefits



Ongoing **support**



Initial
**implementation, training
& documentation**



**Maintenance &
regulatory updates**



**Liaising with tax
authorities to keep
you informed**



SNI provide continuous support for a **long term relationship**

Worldwide Solutions



SAF-T & VAT Reporting

Austria SAF-T
France FEC
Hungary RFHUAUDIT
Lithuania SAF-T
Luxembourg FAIA
Norway SAF-T
Norway VAT Return
Poland JPK VDEK
Portugal SAF-T
Romania SAF-T
Turkey e-Ledger
UK Making Tax Digital

e-Invoicing

AP Automation (SAP Solution)
Belgium e-Invoice
Croatia e-Invoice
Egypt e-Invoicing
Egypt e-Receipt
France e-Invoice
Germany ZUGFeRD
Germany X-Rechnung
Vietnam e-Invoice
Indonesia e-Faktur
Israel e-Invoice
Italy FatturaPA
Japan e-Invoice
Kazakhstan e-Invoice
Kazakhstan e-Waybill
Malaysia e-Invoice
Poland e-Faktur
Portugal e-Invoice
Romania e-Factura
Saudi Arabia e-Invoice
Serbia e-Faktura
South Korea e-Invoice
Thailand e-Invoice
Turkey e-Invoice

Invoice Reporting

Greece myDATA
Hungary RTIR
Spain SII
Turkey e-Archive

Other Services

Egypt e-Signature
Poland Whitelist
Portugal QR & ATCUD Code
Romania e-Transport
Greece e-Delivery
Tax Determination
Turkey PanoSign (Digital Signature Platform)
Turkey e-Bank
Turkey e-Accounting Receipt
Turkey e-Note of Expenses
Turkey e-Producer Receipt
Turkey e-Reconciliation
Turkey e-Waybill
Turkey VAT Number Validation
VIES


Solutions & Roadmap



 January Ukraine SAF-T, Mandatory

 Malaysia e-Invoice, Mandatory

 Latvia B2G e-Invoice, Mandatory

 January Germany B2B e-Invoice, Mandatory (Receiving)

 January Israel B2B e-Invoice, Mandatory

 January Romania B2C e-Invoice, Mandatory

 Jan Denmark SAFT, Mandatory

 Greece e-delivery, Mandatory

 France B2B e-Invoice, Mandatory

 Denmark B2B e-Invoice, Mandatory

 Belgium B2B e-Invoice, Mandatory

 Poland B2B e-Invoice, Mandatory

 Latvia B2B e-Invoice, Mandatory

 UAE e-Invoice, Mandatory

 Bulgaria SAF-T, Mandatory

 Serbia e-Delivery(B2G), Mandatory

Q1-Q2 2025

Q3-Q4 2025

2026

2027

 Oman B2B e-Invoice, Mandatory (TBC)

 Slovakia e-Invoice, Voluntary (TBC)

 Slovenia B2B e-Invoice, Mandatory (TBC)

 Germany B2B e-Invoice, Mandatory

 Spain B2B e-Invoice, Mandatory

 Estonia B2B e-Invoice, Mandatory

 Portugal SAF-T Accounting, Mandatory

 Serbia e-Delivery(B2B), Mandatory

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Thank you



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