Supporting the digital transition of the economies of the Member States is one of the main goals of the Recovery and Resilience Facility (RRF). The digital transition is expected to make economies more resilient, create jobs and help national industries to catch up with already digitalised competitors. For that purpose, a significant amount equal to 23% of Greece total financial allocation is devoted to the digital transition.

The new requirements regarding the digital connection of cash registers and point of sale systems is therefore embedded into a net of other reforms and investments specifically focusing on the digitalisation of small and medium sized enterprises (SME). Other measures under the Greek RRP provide support for SME implement digitalisation measures, including the support for upgrading cash registers and point of sales systems to comply with the new requirements.

Under the framework of the RRF, the Member State remains responsible for the submission of the plan and its implementation while the Commission’s role is to assess the plan, monitor its implementation and measure the achievement of progress. Digital bookkeeping is an essential part of digitalisation, which has many benefits, such as limiting tax evasion simplifying the filing of tax returns and reducing administrative burden as well as compliance costs, particularly for smaller companies.