In the context of our compliance with the legal obligations imposed on digital platforms, all business partners displayed on efood are required to submit certain official documents about the business entity and its owners.

One of the legislations governing the operation of the efood platform is the **Directive (EU) 2021/514 on administrative cooperation in the field of taxation**, known as *DAC7*, which was transposed into the Greek law 5047/2023. Operating under the EU's DAC7, efood is obliged to collect some additional information from business partners and to submit them to the Greek tax authorities (which may share this information with other tax authorities of the EU member states). The obligations imposed for the purposes of DAC7 concern all the business partners, whether they are legal entities or individuals.

What information is required to be shared?

In the following table you will find in detail the information and documents we need to collect from you per category of entity.

Document required	Information needed	For individuals/sole proprietorship businesses	Legal entities (S.A. Limited liability company, General & Limited Partnership, Private capital company)
Police ID or Passport	Name & Surname	●	
	Date of birth	●	
Public Utility Bill or Greek Tax Authority Register image for natural persons (AADE register)	Primary residence address	●	
Greek Tax Authority Register image for natural persons or legal entities (AADE register – recently extracted image)	Tax Identification Number and issuing country or country and city of birth (if TIN not available)	●	●
Official representation rights & Articles of Association published in the business registry or in case of partnership a copy of the last filed Articles of Association in the competent court of first instance.	Full legal name		●
	Registered business address		●
	Business registration number		●
Branch opening data from the Greek tax authority or business registry (AADE or GEMI)	Permanent establishment addresses where business has listings outside of the business country or city of residence (if any)		●
Proof of IBAN – Bank account identifier with the name of the beneficiary and the name of the bank (Bank statement booklet copy or e-banking account data print)	IBAN – Financial account identifier (*in case the beneficiary of the bank account is other than the seller/partner, it is required to submit all the above information and financial data also for the account holder).	●	●

*** Please be very careful when providing the above information, as they will be transmitted and compared with the data of the tax authorities.**

**** If it is suspected that the information you submitted might be inaccurate or incomplete, we may ask you to correct it or provide additional supporting evidence. It is extremely important to promptly respond to us for a smooth cooperation.**

***** All the above information will be collected at the initiation of our partnership, while existing partners will be notified accordingly in order to provide all the necessary data that have not already been provided.**

Is the above process mandatory?

The submission of the above documents and information is mandatory, in order to comply with the DAC7 Directive and the relevant tax legislation, ministerial decisions and circulars. We will send you regular reminders and you will be given time to provide us with all the required data. In case you don't provide the necessary information within the specific timeframe, we are legally obliged either to freeze your payouts, or to suspend the provision of our services until we receive the required documents.

What is the legal basis for collecting my information?

DAC7 Directive, as transposed into the Greek legislation and in force for transactions since 1/1/2023, **imposes this legal obligation on all digital intermediary platforms, as well as the transmission of the above information to the competent tax authority on an annual basis.** For information that constitute personal data and concern natural persons, you can exercise all the rights provided by the General Data Protection Regulation, by contacting us in the email address privacy@e-food.gr.

Will you share my information with third parties?

Yes. As part of our compliance with the DAC7 Directive**, all digital platforms must conduct due diligence to all partners (sellers) active on their platforms**, unless they facilitated within a year less than 30 orders and for which the total amount of consideration paid or credited did not exceed 2.000€.

efood will submit to the competent tax authority within the legal deadline and according to the setted procedures -in addition to the above information- the following:

- **The total amount of consideration paid or credited to the seller** during every quarter of the reportable period, i.e. the net amount paid by efood to the business partner (seller) after deducting a) any withholding tax, b) VAT, c) platform commission, d) withholding platform fees for other services.
- **Number of efood orders of the business partner**.
- **Any fees, commissions, taxes withheld or charged by the platform** (efood) during every quarter of the reporting period, i.e. (1) efood commission, (2) efood fee for other services, (3) taxes withheld from efood.