



ΑΑΔΕ

Independent Authority
for Public Revenue (IAPR)

User manual of the “One Stop Shop” application



Athens 18/06/2021



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1 Legislation

1. Council Directive 2006/112/EC on the common system of value added tax, as amended by Council Directive (EU) 2017/2455 and Council Directive (EU) 2019/1995 (VAT Directive)
2. Council Implementing Regulation (EU) No 282/2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax, as amended by Council Implementing Regulation (EU) 2017/2459 and Council Implementing Regulation (EU) 2019/2026 (VAT Implementing Regulation).
3. Council Regulation (EU) No 904/2010 on administrative cooperation and combating fraud in the field of value added tax as amended by Council Regulation (EU) 2017/2454 (Administrative Cooperation Regulation).
4. Commission Implementing Regulation (EU) 2020/194 of 12 February 2020 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 as regards the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods.



2 Log in to the application

By choosing , there are three options:

1. For the established taxable persons in Greece, who are TAXISnet users, by logging in to the application concerning the Union Scheme and the Import Scheme (taxable persons who use the scheme through an intermediary are included), by choosing:

Πιστοποιημένοι Χρήστες /
TAXISnet Users

2. For the non-established taxable persons in the EU, by logging in to the application concerning the Non-Union Scheme and the Import Scheme without an intermediary for the first time, by choosing depending on the scheme:

Non-Union / Είσοδος Πρώτη Φορά
First Time Login

or

Import / Είσοδος Πρώτη Φορά
First Time Login

3. For the non-established taxable persons in the EU, after their registration to the schemes, as TAXISnet users, by logging in to the application concerning the Non-Union Scheme and the Import Scheme without an intermediary (same login as case 1), by choosing independent of the scheme:

Πιστοποιημένοι Χρήστες /
TAXISnet Users



3 Application - Union Scheme & Import Scheme

3.1 Established taxable persons in Greece - TAXISnet users - Union Scheme & Import Scheme - Home Screen

After the successful login of the TAXISnet user, the following screen of the application appears (Image 1). The options given to the user are as follows:

1. Registration Application Management - Union Scheme
2. Registration Application Management - Import Scheme - Intermediary
3. Registration Application Management - Import Scheme - NETP¹

¹ Non-established taxable person

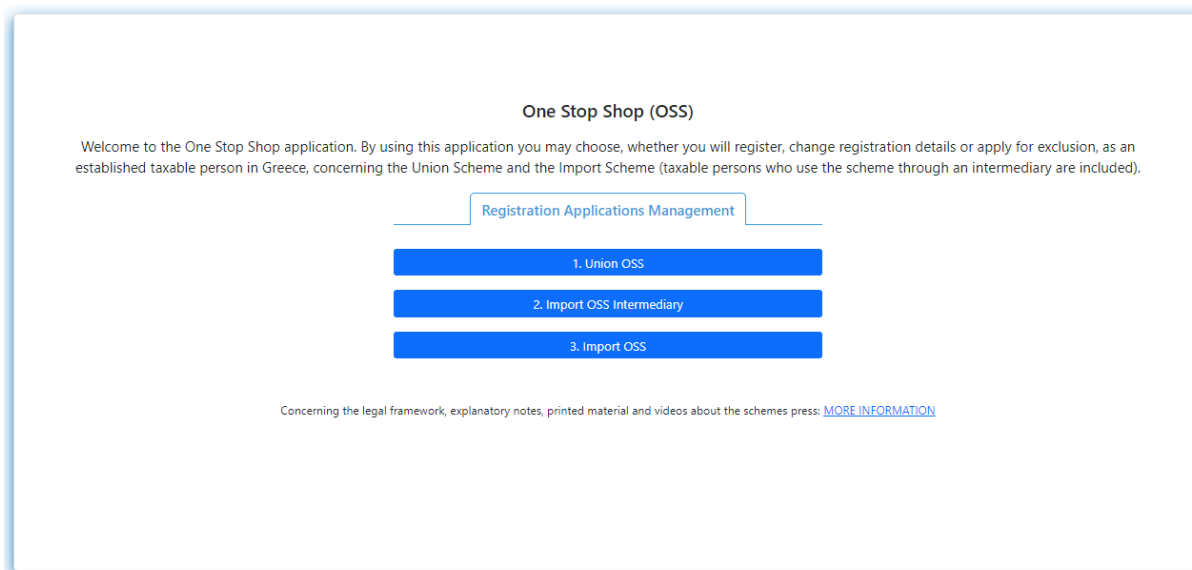


Image 1. Registration Application Management - Union Scheme and Import Scheme concerning TAXISnet users

By choosing the 3rd button “Registration Application Management - Import Scheme - NETP”, the user may submit the application concerning the Import Scheme for himself or as intermediary on behalf of a taxable person (NETP) (Image 2). In order to submit the application on behalf of a taxable person, the intermediary must have already been registered.

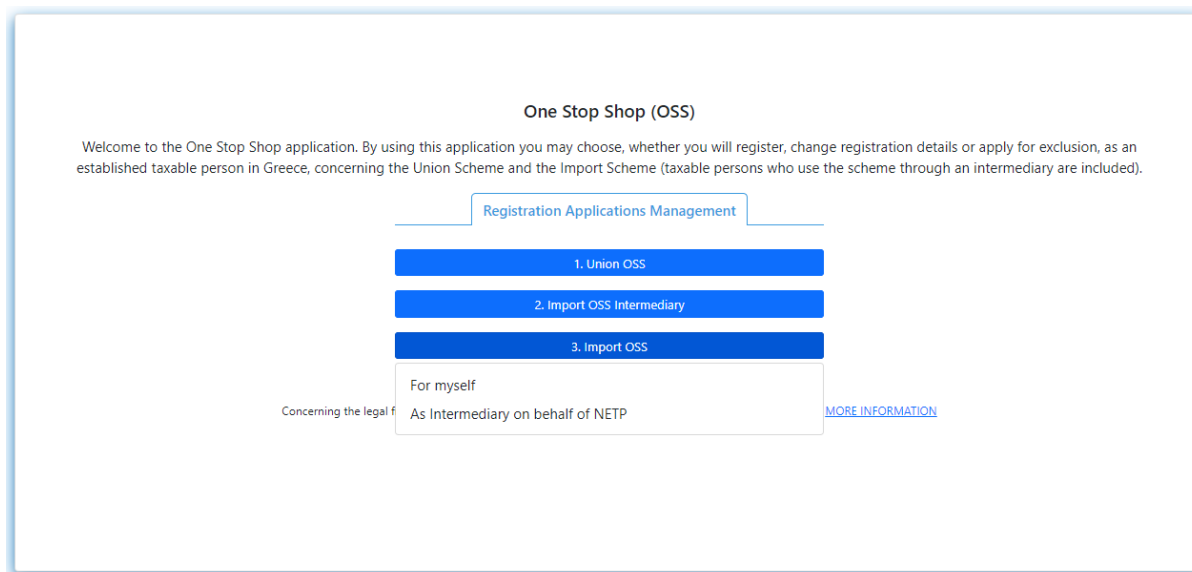


Image 2. Registration Application Management - Import Scheme concerning TAXISnet users

3.2 Established taxable persons in Greece - TAXISnet users - Union Scheme & Import Scheme - Registration Application Management

The user by choosing any scheme, the following options appear at the top of the screen (Image 3).

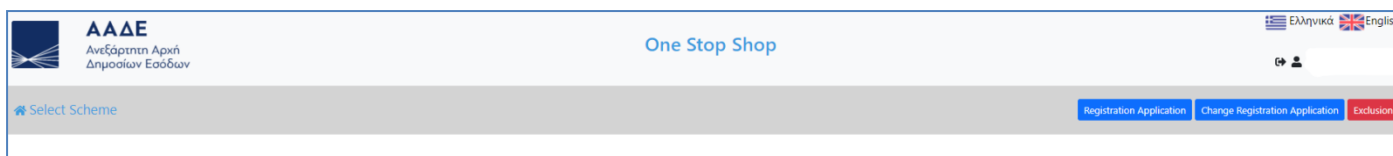




Image 3. Registration application

By choosing “Select Scheme” the user returns to the home screen.

By choosing “Registration Application” the user fills in application details concerning:

- identification (there are prefilled fields from TAXIS)
- contact (there are prefilled fields from TAXIS)
- websites
- bank account
- fixed establishment in other EU countries
- previous or currently used VAT Identification Numbers concerning the OSS/IOSS Schemes
- change of member state of identification

Regarding the registration application screen there are two options: “Save” and “Submit”. By choosing “Save”, the user may edit the application

by clicking  (or delete the application by clicking ). In the field “Submission State” the application is “Temporary” (Image 4). By choosing “Submit” the application is submitted (Image 5) and cannot be edited. Once the application is approved by the Tax Administration, the



application in the field “Submission State” is “Approved” and the user has been registered for the scheme (Image 6), while the user has received in his e-mail a message concerning the registration. When the application has been approved by the Tax Administration, the application in the field “Submission State” is “Rejected” (Image 7).



A/N	Submission Date	Submission Kind	Submission State	Comments	Actions
289		Initial	Temporary		 

Image 4. Registration application temporarily saved



A/N	Submission Date	Submission Kind	Submission State	Comments	Actions
306	2021-06-01	Initial	Submitted		 

Image 5. Registration application submitted





A/N	Submission Date	Submission Kind	Submission State	Comments	Actions
245	2021-05-13	Initial	Approved		 

Image 6. Registration application approved



A/N	Submission Date	Submission Kind	Submission State	Comments	Actions
289	2021-05-19	Initial	Rejected	REASON XXX	 

Image 7. Registration application rejected

Concerning the application submitted by the intermediary on behalf of a taxable person there is another one column mentioning the VAT Identification Number IOSS for each taxable person he represents, that receives upon the approval of the registration application (Image 8).



A/N	VAT ID Number	Company Name	Submission Date	Submission Kind	Submission State	Comments	
311		COMPANY 4	2021-05-19	Initial	Rejected	REASON XXX	Actions ▾
310	IM3000000253	COMPANY 3	2021-05-19	Initial	Approved		Actions ▾
309		COMPANY 2	2021-05-19	Initial	Submitted		Actions ▾
308		COMPANY 1		Initial	Temporary		Actions ▾

page 1 from 1

Image 8. Registration application through an intermediary



4 Application - Import Scheme & Non-Union Scheme

4.1 Non-established taxable persons in the EU - Import Scheme without an intermediary & Non-Union Scheme - First login

The non-established taxable person in the EU, which is not TAXISnet user, by logging in to the application concerning the Non-Union Scheme and the Import Scheme without an intermediary for the first time, must fill in application details concerning:

- identification
- contact
- websites
- bank account
- fixed establishment in other EU countries
- previous or currently used VAT Identification Numbers concerning the OSS/IOSS Schemes
- change of member state of identification (does not apply to Non-Union Scheme)

There is a field for the user to enter username and password. This password must be kept for future use, because it will not be printed anywhere. Upon submission the application is finalized (cannot temporarily be saved) and a message is emerged on the screen notifying the user for the successful submission and the relevant submission number (Image 9).

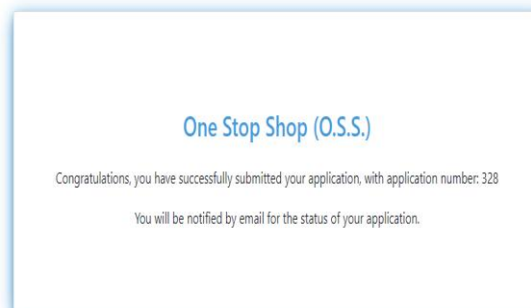


Image 9. Successful submission message of the registration application

4.2 Non-established taxable persons in the EU - Import Scheme without an intermediary & Non-Union Scheme - Registration Application Management

After the successful submission of the application and having received a message in his e-mail by the Tax Administration, the user enters the portal user account data, which has filled in the registration application (paragraph 3.1), by using the TAXISnet login application. After the successful login of the TAXISnet user, the following screen of the application appears (Image 9). The options given to the user are as follows:

1. Managing Non-Union OSS Registration Applications
2. Registration Application Management - Import Scheme - NETP

For the application management the users follows the instructions of paragraph 2.2.

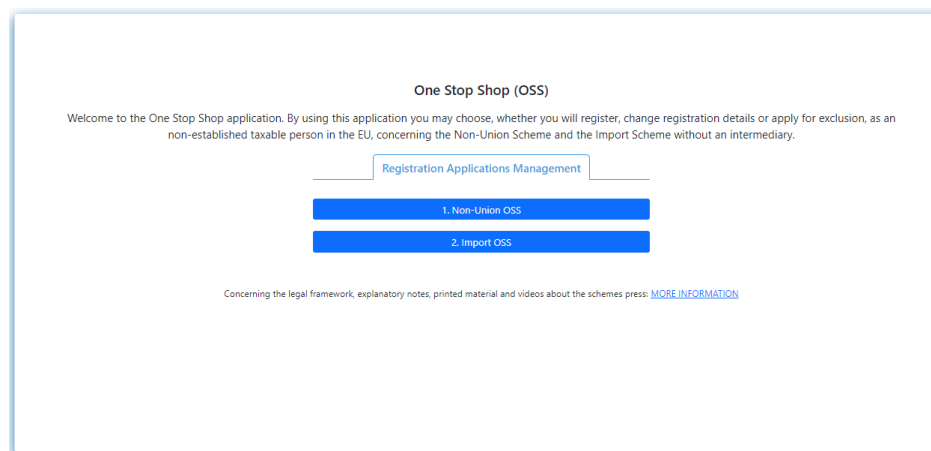


Image 10. Registration Application Management - Non-Union Scheme and Import Scheme concerning TAXISnet users