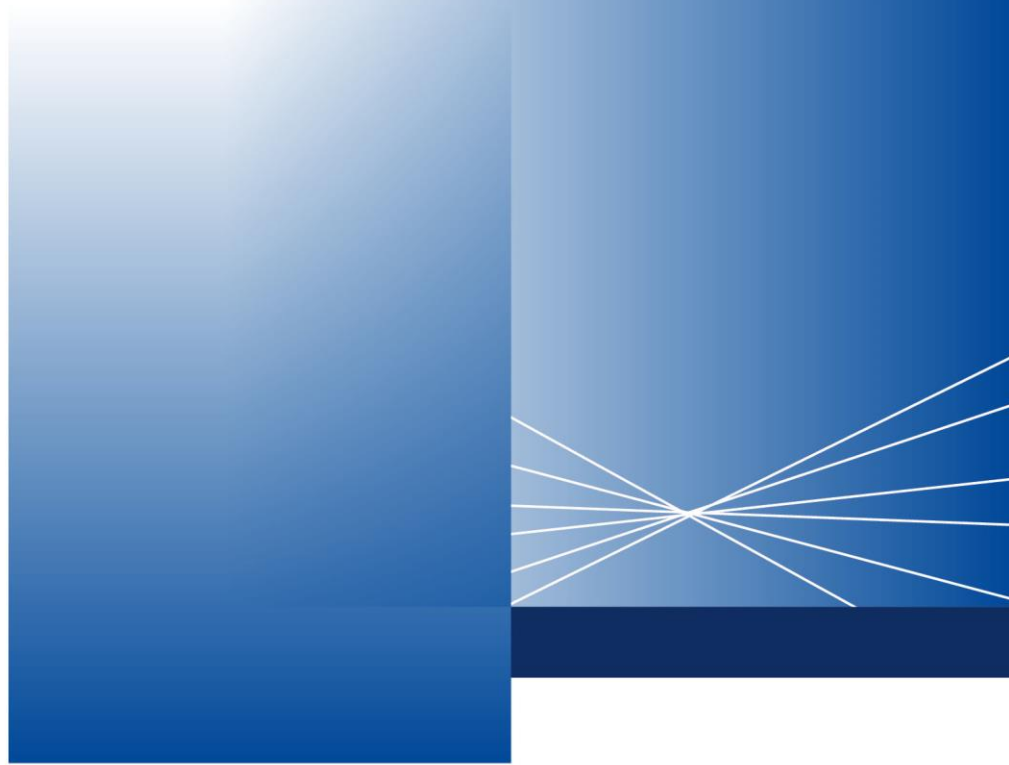




ΑΑΔΕ

Independent Authority
for Public Revenue (IAPR)

SERVING PUBLIC INTEREST
AND SOCIETY AT LARGE



Frequently Asked Questions about the Tax Return of the Greek State's participation in the gross betting and gambling earnings

ATHENS, 29 JANUARY 2024

1. **Q I am already a registered user in the myAADE service. What do I need to do to submit the above tax return?**

A For already registered users, no registration process is required; the access codes (username and password) already used are valid. Legal Entities registered in the online services or re-certified must authorise a natural person as a representative or accountant or accounting firm to submit a return from the authorisation application **myAADE**. Natural Persons who have registered in the online services or have been re-certified, if they wish to have the returns submitted by an accountant or accounting firm, should authorise the accountant or accounting firm to implement the authorisations.

2. **Q Can I submit late returns through the myAADE service?**

A Yes. You can submit initial on-time and late financial year returns from 01-01-2018 onwards.

3. **Q Can I submit Supplementary tax returns?**

A No. The supplementary returns are submitted digitally through the Digital Reception and Request Management Application “My Requests” or to the competent Tax Office.

4. **Q If I finalise a return and find an error, can I correct it?**

A No. After the Final Submission of the Return, you cannot delete it. You must submit a request through the Digital Reception and Request Management Application “My Requests,” attaching supporting documents, or contact the competent Tax Office to make the return’s correction.

5. **Q When is a finalised statement considered received?**

A A return is considered received, after its final submission, given that pursuant to the provisions of Law 4174/2013, the tax payment is dissociated from the receipt of the return and the tax certification.

6. **Q What happens when the due date (based on the Debt ID) has passed without the tax having been paid?**

A If the due date of the tax payment has passed, the provisions of article 53 of Law 4174/2013 apply.

7. **Q Can I submit through the myAADE service returns that I have submitted for the same calendar period to the Tax Office (TAXIS)?**

A **No.** The application has been updated about the submission. You have no obligation.

8. Q **Are the initial tax returns of the Greek State’s participation in the gross betting and gambling earnings now mandatorily submitted electronically?**

A **Yes,** submitting a declaration via **myAADE** is mandatory (on-time/late).

9. Q **How are returns submitted to the application?**

A The submission is made by selecting the year and month, then filling in the table to calculate the amount due, type of game, total amount of player participation, amount awarded to players, commission, and gross winnings, and pressing the “Submit Return” button. Before completing the submission of the statement, you should also attach the relevant document (Appendix I and II of the return in pdf format). **PAY ATTENTION** to the correct and clear attachment of the documents, because in the check for their correctness, by our service, additional required submission documents may appear, and the return may be overdue with the risk of being charged with interest pursuant to art. 53 or a fine pursuant to art. 54 of L. 4987/2022.

10. Q **Can I save the return and finalise it later?**

A **Yes.** The return is saved by pressing the “Temporary Save” button. If you search the same quarter again, the application shows the registered return temporarily saved for you to review and submit.