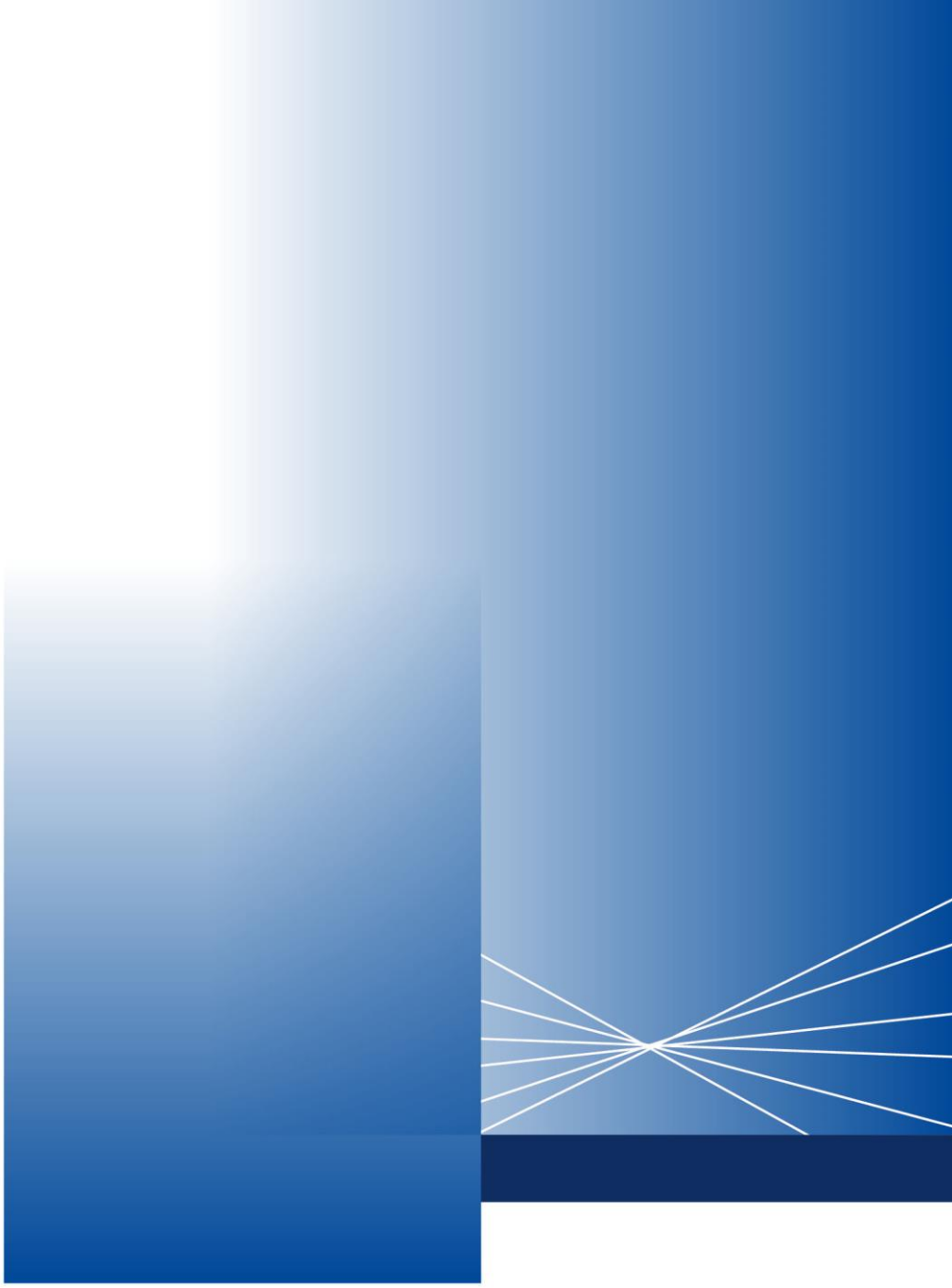
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ΚΟΙΝΩΝΙΚΟ ΣΥΝΟΛΟ



Settlement of Tax Obligations Arising from Loss of Life

ATHENS, OCTOBER 2023

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1 Introductory text

The relatives - heirs of a deceased taxpayer are requested to take specific actions in order to settle the tax debts that arise after his death.
The Independent Authority for Public Revenue, with a view to better informing the citizens, proceeded to create this user guide, in order to inform those interested about the rights and main obligations of heirs vis-à-vis the Tax Administration.
The guide was created by the Tax Compliance Directorate in collaboration with the Capital & Assets Tax Application, Service, Direct Tax Application and Collections & Refunds Departments of IAPR.

2 Automatic Tax Registry Update

From September 2020, the Tax Registry is **automatically** updated by the Civil Registry of the Ministry of the Interior for death certificates issued from 2013 onwards.

2.1 What does this mean for the taxpayer?

This means that, now, **it is not required to submit the relevant declaration of death** by the heirs to the competent Tax Office.
At the same time, **the relations** of the deceased with other persons appearing in the IAPR Tax Register **are interrupted**. Particularly:

- The marriage or civil partnership is terminated,
- The civil status changes, and the relationship of the related person with the deceased is interrupted,
- The deceased's other relationships with other taxpayers or natural persons, such as the tax representative, are interrupted.

The access codes of the deceased are also deactivated at the level of access to the myAADE applications.

The legal persons or legal entities in which the deceased may have participated in any capacity (indicatively: member, partner, administrator, legal representative) are informed, in order to take the required actions to modify the constituent documents or their representation.

In the above cases, the associated persons receive a message in their myAADE inbox about the termination of their association with the deceased, as well as guidelines for their further actions.

The automatic updating of the Tax Register is carried out only in those cases for which the TIN is identified by the competent Tax Administration Services.

In the event that the spouse of the deceased does not have access codes for the digital portal myAADE, she is asked to issue a personal authentication key so that she can settle her tax affairs in the future.

3 Settlement of Tax Debts

3.1 Declaration of change of personal details and taxpayer relationships (Form D210)

In order for the heirs or next of kin to cover other tax debts of the deceased or their own arising from the loss of life, they should update the tax register with the details of the legal heirs - next of kin.

3.1.1 How is this done?

The heirs or next of kin are requested to submit to the Department of Administrative and IT Support (Registry) of the deceased's Tax Office the **Form D210 Declaration of TIN issuance and change of personal details** as well as the required supporting documents, to the digital portal myAADE through the **"My Requests" platform**, by selecting the Subject "Registry", Procedure "Changes of details of a natural person".

In cases where, when entering the Application using the myAADE access codes, it is not allowed to submit a request through the Application due to a problem with the Registry details, an information message is displayed for the taxpayer's service by the competent Tax Office.

In cases of technical impossibility to submit the request through the Application, the above are sent by registered mail or courier service or presented at the Tax Office protocol service.

3.1.2 What supporting documents must be attached?

- Death certificate (if the Tax Registry has not been updated automatically)
- Certificate of next of kin
- Certificate of non-publication of will, if there is no will
- An exact copy of the will and a certificate of non-publication of a will other than the one already published
- In case of declaration of heirs, besides the submitter, a solemn declaration of consent of the others is required
- Copy of declaration of inheritance as to the percentage of the inheritance share of each heir from the deceased's individual business, in case of continuation of the deceased's individual business by the sole heir or by the Partnership of heirs
- Disclaimer report in case of non-acceptance of inheritance

Certificates are valid and accepted for a certain period of time from their issue.

3.1.3 How will I get the supporting documents?

The death certificate and the next of kin certificate are issued either at the competent Service of the Municipality where the deceased was registered or electronically from the online portal gov.gr.

The certificate of publication or non-publication of a will is issued at the relevant Magistrate's Court of the deceased's residence or electronically from the online portal solon.gov.gr.

The above administrative procedures are also handled through Citizens' Service Centers (CSCs).

3.2 Declaration of Business Cessation (Form D211)

If the inheritor had an individual, commercial or other business, then we distinguish the following cases:

3.2.1 The heirs do not wish or are unable to continue the business.

In the event that the heirs do not wish or are unable to continue the deceased's business, then all the heirs must submit a declaration of business cessation within 30 days from the day after the end of the inheritance disclaimer period.

The cessation declaration (Form D211) is submitted by the heir, or in the case of a partnership of heirs by at least one of the heirs, in the digital portal myAADE, through the **"My Requests" platform** with the date of death as the cessation date. The declaration of cessation is accompanied by solemn declarations of the heirs, except the submitter, by which they declare that they do not wish to continue the deceased's business.

Example
Suppose that A' passed away on 05/03/2020 and on the same day the heirs become aware of the induction. Then the deadline for disclaiming inheritance is four months later, i.e., 06/07/2020. So, the declaration of cessation of the sole proprietorship must be made by 05/08/2020, i.e., within 30 days from the day after the expiry date of the disclaimer deadline.

3.2.2 The Heirs Wish to Continue the Business

In the event that the heirs wish to continue the business due to succession, then they set up a partnership of heirs and on the same date that they submit the declaration of commencement of the partnership of heirs, they also submit the declaration of the heir's business cessation (Form D211). In this case, together with the D211 form, the required supporting documents are also submitted, including solemn declarations of the heirs, except for the applicant, by which they accept their participation in the partnership.

3.2.3 Partnership of Heirs

When a partnership of heirs is established, then the heirs participate in it according to the percentage with which they participate in the inheritance. This means that they bear the management costs and benefit from the revenue, depending on their participation percentage.
The partnership of heirs that runs a business is recognized as a legal entity, having all the obligations provided for by tax legislation (e.g., commencement of activity, submitting tax returns, etc.).

The heirs are obliged to submit every kind of declaration of the heir. Indicatively, the Income Tax return for the income he received up to the day of his death, the Value Added Tax (VAT) return if he was subject to it, the Payroll Tax return if the relevant obligation exists, etc.

3.3 Submitting a Deceased's Income Tax Return

Heirs are requested to submit the decedent's income tax return for the income earned up to the date of his death. The tax return is submitted to the Compliance & Taxpayer Relations Department of the competent Tax Office for the taxation of the deceased.

3.3.1 How is the income tax return submitted?

The income tax return is made by hand and submitted with the supporting documents required as the case may be to the competent Tax Office:

- at the digital portal myAADE via the "My Requests" application, or
- by sending by registered post or courier service, or
- by filing at the protocol service of the Tax Office.

3.3.2 When is the income tax return submitted?

The income tax return is submitted by the heirs on time throughout the tax year in accordance with the special provisions in the relevant decisions of the Governor of IAPR issued annually for the submission of natural persons' income tax returns.

Example
A' passed away on 15/04/2020.
The heirs are requested to submit two income tax returns to the competent Tax Office:

- The first will concern the incomes that A' earned in the period 01.01.2019-31.12.2019 and must be submitted by 31.12.2020 at the latest.
- The second will concern the incomes that A' earned in the period 01.01.2020-01.01.2020 and must be submitted by 31.12.2021 at the latest.

After the tax return's submission, the Tax Authorities proceed to issue an act of administrative tax determination. The act of administrative tax determination is notified to the personal mailbox of the heir who submitted the tax return, who has the possibility to see and print the act in question. In addition, an electronic notification is sent to the e-mail address declared by the taxpayer.

3.4 Submission of Inheritance Tax Return

3.4.1 What is the inheritance tax?

This is a tax imposed on:

- every asset, movable, immovable, as well as intangible assets (e.g., receivables, copyrights, patent rights, etc.) located in Greece and owned by citizens or foreigners who have died.
- movable property that is located abroad and belonged to deceased Greeks or foreign nationals whose residence was in Greece.

An obligation that arises for heirs is the submission of an Inheritance Tax Return.

3.4.2 Where is the inheritance tax return submitted?

The inheritance tax return is submitted to:

- the Tax Office competent for the residence of the deceased, as it was declared in the Tax Registry, if he was a resident of Greece.
- the Tax Office of Residents Abroad and Alternative Taxation of Tax Residents if the deceased was a foreign resident, regardless of whether he died in Greece or abroad.

It is possible that the Tax Office competent for the residence of the deceased is different from the Tax Office competent for his taxation.

Example
Suppose that A had his professional seat in Chalkida but his residence in Kifissia. His heirs will complete the employment cessation procedures at the Tax Office of Chalkida, but the inheritance tax return will be submitted to the Tax Office of Kifissia, which is the Tax Office of the deceased's residence.

For deaths from 01/01/2022 onwards, the tax return is submitted to the digital portal myAADE through the myPROPERTY application. For the other cases, it is submitted to the digital portal myAADE through the "My Requests" platform, by selecting the Subject "Capital," Procedure "Inheritance Tax Return Submission" and attaching the necessary supporting documents.

3.4.3 When is the inheritance tax return submitted?

The inheritance tax return is submitted:

- Within nine months of the death, if the heir died in Greece, or
- Within one year if the heir died abroad or his heirs were residing abroad at the time of death.

3.4.4 When does the deadline start?

The deadline for submitting the inheritance tax return normally starts from:

- The death of the legatee for intestate (without a will) heirs
- The publication of the will for the testamentary heirs/legatees
- The publication in the press of the final court decision that declares the disappearance of a person
- The termination of the dispute, the combination of the usufruct with the bare ownership, the collection of copyrights, and so on.

3.4.5 What supporting documents are required to submit an inheritance tax return?

The supporting documents normally required to submit an inheritance tax return are:

- Death certificate
- Copy of will
- Certificate of next of kin or inheritance certificate*, if available
- Certificate of non-publication of a will by the competent Magistrate's Court or record of publication of a will with a copy thereof and certificate of non-publication of another will by the Magistrate's Court
- Other supporting documents provided for in relevant decisions, so that the tax can be determined

The competent Magistrate's Court is defined as that of the deceased's residence.

* **Definition:** The inheritance certificate is a certificate that proves the heir's inheritance right. The heir may submit an application for the issuance of an inheritance certificate to the competent Magistrate's Court.

For cases of death before 01/03/2013, certificates of non-publication of a will or non-publication of another will (depending on the case) are required, from both the Magistrate's Court and the Court of First Instance.

3.4.6 Helpful Information:

- In order to draw up the notarial deed of acceptance of inheritance, the heir must present the ENFIA (Unified Property Tax) certificate of the last five years for the properties he inherits.

- In the Inheritance Tax Return, all the heirs declare, in addition to the assets of the inheritance, all of its liabilities which include the confirmed and settled debts of the legatee that legally exist on the date of his death.

3.4.7 Liability of heir

The heirs are liable for all the debts of the deceased in proportion to their inheritance share. The heir who accepts the inheritance is liable for paying the debts of the inheritance with his entire property (individual and inherited). Indicatively, the payment of overdue and non-overdue debts of the deceased to the State. The heir(s) who has/have disclaimed inheritance are not liable for the debts of the deceased.

In the event that the heir accepted the inheritance with the benefit of the inventory, his liability is limited to the assets of the inheritance. This means that he is liable for paying the debts with the assets of the inheritance and not with his personal property. If he is deprived of the benefit according to the written provisions, he is liable as a simple heir.

The heirs have the possibility to settle the debts certified in the name of the deceased in accordance with the current legal framework at the percentage of their inheritance share.

3.4.8 Inheritance Disclaimer

3.4.9 What applies to cases of disclaimed inheritance?

In the event that the heirs wish to disclaim the inheritance, they are requested to submit the relevant application to the Clerk of the Magistrate's Court, in whose district the deceased had his residence at the time of death, within an exclusive period of four (4) months. The deadline starts when the heir is notified about the induction and the reason thereof. In induction by will, the deadline does not start until the publication of the will.

Induction is the summoning of the heirs to the inheritance and the universal, direct and self-righteous possession of the inheritance by them.

In the event that the four-month period elapses without submitting an application for disclaimer of inheritance, then it is considered that the inheritance has been tacitly accepted.

3.4.10 Are there exceptions?

Yes, in two cases. If the legatee had his last residence abroad or if the heir was notified about the induction while residing abroad, then it is possible to disclaim the inheritance within one year.

3.5 Submission of Real Estate Information Declaration (E9)

If the deceased had real estate in his name, the heirs must submit a of Real Estate Information Declaration (Form E9) in due time, where they will declare the real estate that they inherit in their name:

- until **January 31** of the following year from the date of death in case of intestate succession,
- until **January 31** of the following year from the date of publication of the will for the testamentary heirs,
- until **January** 31 of the following year if the deed of acceptance of inheritance has been drawn up before the expiration of the disclaimer's date, and January 31 of the following year has not passed,
- until the last working day of the month following the expiration of the deadline for disclaiming the inheritance - **and** therefore **not necessarily until January 31.** The deadline for disclaiming is defined in the Civil Code (article 1847), and is 4 months from when the heir was notified about the induction and the reason thereof or one year if the legatee had his last residence abroad or if the heir was notified about the induction while living abroad.

Especially for the year 2024, the Real Estate Information Declaration (Form E9) is submitted until March 8, 2024.

3.5.1 Who submits the Real Estate Information Declaration?

The Real Estate Information Declaration is submitted:

- by the testamentary heirs according to their percentage, if a will has been published until December 31 of the year preceding the declaration,

Example
Suppose A' dies on 20/1/2024. A will is published within 2024 which renders his grandson the sole heir. Statement E9 must be submitted by his testamentary grandson until January 31, 2025.

- by the intestate heirs according to their percentage, if no will has been published until December 31 of the year preceding the declaration,

Example
Suppose A died on 10/4/2024, and his wife (widow) and two (2) children, his only living heirs, inherited his real estate. His wife and children must submit an E9 for the properties that they inherited and with the percentage of intestate inheritance, until January 31, 2025.

- by the heirs after any disclaimers according to their percentage, from the year following the death (or, in the case of a published will, from the year following its

publication) without the imposition of a fine, provided that the declaration is submitted by the last working day day of the month following the expiration of the disclaimer's submission deadline.

The submission of the Real Estate Information Declaration (E9) of the deceased is submitted in the digital portal myAADE through the **"My Applications" platform** by selecting Subject "Capital", Procedure "Submission of Declaration E9 (special cases of non-digital submission)".

In cases of technical impossibility to submit the request through the **"My Requests" Application,** the relevant declarations and the required supporting documents are sent by registered mail or by courier service or presented at the protocol service of the Tax Office.

For more information, you can contact your Tax Office or the Taxpayer Service Center (KEF) of IAPR on +30 213 162 1000.