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Δημοσίων Εσόδων

ΥΠΗΡΕΤΟΥΜΕ ΠΙΣΤΑ  
ΔΗΜΟΣΙΟ ΣΥΜΦΕΡΟΝ  
ΚΟΙΝΩΝΙΚΟ ΣΥΝΟΛΟ

# Registry Procedures Guide

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## Table of Contents

1	Prologue .....	5
2	General transaction instructions.....	6
2.1	Declaration submission instructions .....	6
2.2	Procedure for declaration submissions by a third party .....	7
2.3	Changes made automatically through interoperability .....	7
3	Registration and issuance of TIN & Authentication Key to individuals .....	9
3.1	Issuance of TIN & Authentication Key to adults.....	9
3.1.1	Issuance of TIN & Authentication Key to Greek citizens over 18 years of age who are tax residents of Greece .....	9
3.1.2	Issuance of TIN & Authentication Key to foreigners who are tax residents of Greece .....	10
3.1.3	Issuance of TIN & Authentication Key to tax residents abroad .....	12
3.2	Issuance of TIN & Authentication Key to minors .....	14
3.2.1	Issuance of TIN & Authentication Key to children of Greek citizens under 18 years of age who are tax residents of Greece .....	14
3.2.2	Issuance of Tax Identification Number & Authentication Key to minor children of foreigner citizens who are tax residents of Greece .....	15
3.2.3	Issuance of Tax Identification Number & Authentication Key to minor children of tax residents abroad.....	16
4	Commencement of activity of individuals, Legal Persons and Entities.....	18
4.1	Commencement of activity of individuals .....	18
4.1.1	Commencement of activity for Greek citizens .....	18
4.1.2	Commencement of activity of foreigner .....	19
4.1.3	Commencement of activity of citizens residing abroad.....	20
4.1.4	Commencement of activity of minors .....	21
4.1.5	Inclusion in the special status of farmers.....	22
4.1.6	Commencement of activity in taxicab and other vehicles and machines for public use.....	22
4.1.7	Commencement of activity of an individual under establishment .....	22
4.1.8	Commencement of activity for VAT purposes by taxable persons established in another member state of the European Union (Decision 1113/2013 as applicable).....	23

4.1.9	Commencement of activity for VAT purposes of a nonresident with the appointment of a tax representative (Decision 1281/1993, Decision 1174/2002, Decision 1009/2003).....	23
4.2	Commencement of activity of Legal Persons and Legal Entities .....	24
4.2.1	Commencement of activity of Legal Persons and Legal Entities set up in G.E.MI. 24	
4.2.2	Commencement of activity of Legal Persons and Legal Entities not set up in the G.E.MI.....	25
4.2.3	Commencement of activity of Estate .....	26
4.2.4	Commencement of activity of a Civil Code partnership (co -exploitation of movable or immovable property) .....	27
4.2.5	Commencement of activity of foreign Legal Persons and Legal Entities owning real estate .....	27
4.2.6	Commencement of activity of foreign Legal Persons and Legal Entities for participation in a domestic Legal Person or Legal Entity .....	28
4.2.7	Commencement of activity of a branch of a foreign company .....	29
4.2.8	Commencement of activity of foreign non-profit Legal Persons and Legal Entities 30	
4.2.9	Commencement of activity of companies providing online betting and gambling services, which are legally established in member states of the European Union and the European Economic Area (Decision 1248/2011, as amended by Decision 1077/2016 and A.1122/2019) .....	31
4.2.10	Commencement of activity of Special-Purpose Family Property Management Companies (A.1043/2022) .....	31
4.2.11	Commencement of activity of informal association of building co-owners .....	32
4.2.12	Commencement of activity of foreign Legal Persons providing services, established in Greece in accordance with the provisions of Law 89/1967, as amended by the provisions of Law 4864/2021 .....	32
4.2.13	Commencement of activity of foreign shipping companies established in Greece in accordance with the provisions of Laws 89/1967 and 378/1968 or Article 25 of Law 27/1975, as applicable.....	33
4.2.14	Commencement under Establishment of Legal Persons and Legal Entities ...	34
4.2.15	Commencement of activity for VAT purposes of a non-established Legal Person or Legal Entity without a tax representative (Decision 1113/2013) .....	34
4.2.16	Commencement of activity for VAT purposes of a non-established Legal Person or Legal Entity with the appointment of a tax representative (Decision 1281/1993).....	35

NOTE: E-charter permission .....	35
5 Changes to the information of individuals and declaration of death .....	37
5.1 Changes to the information of individuals .....	37
5.1.1 Change of personal information (name & identification documents) .....	37
5.1.2 Change of residential address within Greece .....	37
5.1.3 Change of residential address abroad .....	37
5.1.4 Declaration and change of relations .....	38
5.1.5 Change of marital status (marriage, separation, divorce) .....	38
5.1.6 Change of tax representative .....	38
5.2 Declaration of death .....	39
5.2.1 Declaration of next of kin .....	39
5.2.2 Declaration of inheritors .....	39
5.2.3 Waiver of the succession .....	40
5.3 Changes to information of individuals traders .....	40
5.3.1 Change to information of domestic headquarters or facilities .....	40
5.3.2 Changes to Greek Accounting Standards (books, VAT) .....	40
5.3.3 Change of activities .....	41
5.3.4 Change of facilities abroad .....	41
5.3.5 Change of status to inactive .....	41
5.3.6 Change of operations of a non-established individual without a tax representative (Decision 1113/2013) .....	41
6 Changes to information of Legal Persons and Legal Entities .....	43
6.1 Change of domestic headquarters and facilities .....	43
6.2 Change of statutory information other than location (e.g., name, duration, contact info, status of members & representation, inactive status, etc.) .....	43
6.3 Changes in the Greek Accounting Standards, VAT & intracommunity transactions, excise tax .....	44
6.4 Change of activities .....	45
6.5 Change of facilities abroad .....	45
6.6 Change of activity of a non-established Legal Person or Legal Entity without a tax representative (Decision 1113/2013) .....	46
7 Cessation of activity of individuals, Legal Persons and Entities .....	47
7.1 Cessation of activity of individuals .....	47

7.1.1	Due cessation of activity of individuals .....	47
7.1.2	Overdue cessation of activity of individuals .....	48
7.1.3	Cessation of activity of individuals based on actual time of cessation with the provisions of Decisions 1163/2016 and 1019/2017 .....	48
7.2	Cessation of activity of Legal Persons and Legal Entities .....	50
7.2.1	Due cessation of activity of Legal Persons and Legal Entities .....	50
7.2.2	Overdue cessation of activity of Legal Persons and Legal Entities .....	51
7.2.3	Cessation of activity of Legal Persons and Legal Entities based on real time with the provisions of Decision 1163/2016 and Decision 1019/2017 .....	52
8	Deactivation of Tax Registration Number .....	53
9	Sign up for the myAADE digital services and issue a key .....	54
9.1	Issuance of Authentication Key to individuals .....	54
9.2	Issuance of Authentication Key to Legal Persons and Legal Entities .....	56
10	Reprints of Certificates of Registry .....	57
10.1	Certification of Current Picture of an Individual Person/Sole Proprietorship and Entity/Business Details .....	57
10.2	Certificate of the History of Changes of an Individual Person/Individual Business and Details of Entity/Business .....	58
11	Legislative Framework and Provisions .....	60

## 1 Prologue

Serving the general public and protecting society as a whole are strategic goals for AADE. The continuous improvement of service and the provision of quality services are prerequisites for an effective and efficient taxpayer-centric tax administration. The procedures' simplification and digitization contribute to the shortening of the service time for citizens and businesses, to the lessening of the physical presence and communication of taxpayers with the Services, as well as to the reduction of the administrative burden that all those involved have to shoulder.

This Guide, which is a useful tool for the taxpayer, is included in the framework described above in order to quickly and securely process its transactions with the Independent Authority for Public Revenue (IAPR), making use of the innovative digital services provided by the Authority. In the text below, specific procedures for the following topics of the Registry are described, and in particular the individual steps that taxpayers must follow to complete each procedure, as well as the supporting documents that they are required to provide, through the various communication channels.

The main topics of the Guide, which are specialized in individual cases, concern:

- a) Registration and issuance of TIN & Authentication Key to individuals,
- b) Commencement of activity of individuals and Legal Persons and Entities,
- c) Changes in details of individuals and declaration of death,
- d) Changes in details of Legal Persons and Legal Entities,
- e) Cessation of activity of individuals, Legal Persons and Entities,
- f) Deactivation of TIN,
- g) Registration to the myAADE digital services and issuance of a password key, and
- h) Reprints of Registry certificates.

The Registry Procedures Guide presents those procedures to the user of IAPR services in a clear and understandable way, aiming to consolidate the trader's sense of security when meeting their tax obligations and, by extension, to strengthen their trust in IAPR Services and in their voluntary compliance.

**Directorate for Service Provision**

## 2 General transaction instructions

### 2.1 Declaration submission instructions

- From 01.11.2022, the Registry declarations are submitted exclusively to the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application “My requests”, for all procedures included in the Application.
- It is noted that from 17.10.2022 the submission of applications or declarations for procedures included in the digital portal [myAADE](#) based on [Decision 1123/30-04-2014](#) (B' 1220) and Decision [A.1213/10-09-2021](#) (B' 4272), is done exclusively through this digital portal.
- In cases, , when entering the above digital services using the TAXISnet access codes, it is not allowed to submit a request due to a problem with the Registry data, an information message is displayed providing the taxpayer with the details for service provision in person by the competent authority.
- In cases where it is technically impossible to submit a request through the above digital services due to a malfunction of the IAPR information system, or in cases of procedures that are not included in the above digital services, the requests are sent by registered mail or by courier service or are submitted to the competent authority with physical presence.
- Especially for the process of issuing a TIN and simultaneous issuance of an Authentication Key to individuals, residents of the country or abroad, the submission of the relevant declaration and the corresponding supporting documents is carried out exclusively electronically through the [special application](#) on the digital portal [myAADE](#), with the territorially competent Tax Office/KEFODE (Tax Procedures and Service Center), based on the individual’s residential address, unless specified by other special provisions. Excluded are individuals who are foreign nationals of third countries, holders of permits issued and renewed by the Asylum Services and the Hellenic Police, under the jurisdiction of Tax Offices Thessaloniki IV and Thessaloniki V, whose TINs are issued by the Asylum Service and distributed according to Decision [D. ORG. A 1065199 OUTG 2022 /20-07-2022 \(B' 3886\)](#) of the Governor of IARP.
- Individuals, who wish to issue a TIN/Authentication Key or only an Authentication Key and who submit the online application themselves, may use the myAADElive Service either by direct video call with the first available representative of the service (FAA) or by scheduling an appointment for a video call at a later time.

- In every case of transaction with the taxpayer, the validity of the presented ID card or residence permit is verified by the respective Databases maintained.

## 2.2 Procedure for declaration submissions by a third party

- In the event that the declarations are submitted by a third party, an authorization is also submitted, with the declarant's signature certified as authentic, either in accordance with the provisions defined in para. 1 of article 11 of Law [2690/1999](#) (A' 45), as it is currently valid or through the Public Administration's Single Digital Portal (gov.gr), and the identity detail of the authorized person is displayed. Exceptionally, for the procedure of issuing of a TIN and Authentication Key through a third party, an authorization is attached to the special digital application in accordance with the relevant template posted on the home page of the [application](#) with a certified signature (Decision 1185/23-11-2023 (B' 6708)).
- Especially for the cases of transactions with an attorney acting on behalf of his principal, the above authorization is not required, since the legal oral order given to him in accordance with the relevant provisions of the [Attorneys' Code](#) (Law [4194/2013](#))-A' 208) is valid and sufficient as an authorization to the attorney's identity. In these cases, however, a copy of the attorney's ID card will be shown and submitted.
- It is pointed out that the above regarding the representation of taxpayers by an attorney do not apply in cases where it is provided either by a provision of law or by a decision of the Tax Administration that an authorization with certification of the authenticity of the signature is required for the submission of a statement by a representative.

## 2.3 Changes made automatically through interoperability

- The Tax Registry is updated from home, without the submission of a declaration by the taxpayer, through an interface with the Identity Registry of the Hellenic Police for changes concerning the identity details of individuals and recorded in the police identity cards of Greek citizens and police personnel. In addition, the Tax Administration is informed by the Identity Registry of the Hellenic Police for every canceled and lost identity card.
- The Tax Registry is updated from home, without the submission of a declaration by the taxpayer, through an interface with the Civil Registry of the Ministry of the Interior for changes in the taxpayers' details regarding the registry events of marriage or the dissolution thereof, the conclusion or dissolution of a civil partnership, and death.
- By updating the Tax Registry with the details of the death certificate of the deceased, the Tax Administration, based on the date of death, proceeds at the same time to:
  - The termination of the marriage or civil partnership of the deceased taxpayer.

- The change of the marital status and the cessation of the relevant person's relationship with the deceased.
- In the termination of other relations of the deceased with other taxpayers, individuals or legal persons and legal entities (indicatively: member/partner, manager, legal representative) and their information by message via TAXISnet for the submission to the competent agency of the relevant declaration of change, the amendment of their constituent document with regard to these persons or the amendment of their representation, as the case may be and where required, electronically.
- The deactivation of the deceased's TAXISnet passwords.
- The updating of the Tax Registry from home, with data from the Civil Registry of the Ministry of the Interior and with the data from the Identity Registry of the Hellenic Police, is carried out only for taxpayers whose Tax Number has been verified by the competent agencies of the Tax Administration.
- The taxpayer is informed by message through the myAADE digital portal about the changes registered in the data from home.
- In the event that the Tax Registry is not informed of the details in the previous paragraphs automatically, after ten days from the declaration of the fact to the appropriate competent authority, the taxpayer shall submit the relevant declaration and the appropriate supporting documents to the Tax Office/ Tax Procedures and Service Center (KEFODE), if he has not been informed by message through the [myAADE](#) digital portal, about an automatic change in his data in the Tax Registry.
- The Tax Registry is updated through the interconnection of the information systems General Commercial Register (G.E.MI) and IAPR for changes concerning the Capital, the Status, the Expiry of the Term, the Name and the Relationships of limited liability companies (SAs).
- In the case of limited liability companies for interoperability with the G.E.MI, on the day after the registration in the G.E.MI, a message is sent to the legal entity's account if all or part of the above data were automatically registered or not registered in the Tax Registry, so that in case of non-automatic update, the legal entity can proceed to the submission of the declaration of change of business activity.

## 3 Registration and issuance of TIN & Authentication Key to individuals

### 3.1 Issuance of TIN & Authentication Key to adults

#### 3.1.1 Issuance of TIN & Authentication Key to Greek citizens over 18 years of age who are tax residents of Greece

**Procedure:**

- The person concerned submits an application, exclusively online through the special [application](#) in the digital portal myAADE, which he can access freely. The legal representatives of individuals (persons lacking legal capacity) or authorized third parties, log in the digital application exclusively with the use of their access codes (username and password).
- Based on the individual's residential address, the competent agency (Tax Office/KEFODE) is determined.
- After logging in to this application, the person concerned, the legal representative or the authorized third party fills out the relevant online application with the details of the person for whom a TIN & Authentication Key will be issued.
- In the event that the electronic application is submitted by the interested individual himself, his identification is carried out either by selecting an appointment, through the myAADElive service, or by physical presence at the competent or other Tax Office or Office for Service provision, or by direct video call with the first available representative of the myAADElive service (FAA). After his successful identification and the processing of the application, the individual himself receives to his e-mail address the VAT return certificate as well as the Authentication Key and the access codes to the IAPR digital services, in an encrypted file.
- In the case of an electronic request by a legal representative or a third authorized individual, an electronic request is created which is routed to the competent authority.
- The legal representative after the successful identification and the processing of the application by an employee of the Tax Office, and after a relevant notification to the electronic address receives in his digital inbox ("My Messages") the TIN issuance certificate and at his e-mail address, in an encrypted file, the Authentication Key and the access codes to IAPR's digital services.
- Respectively, in case of an authorized third party, who acts on behalf of the concerned individual, after the successful identification of the authorized third party and the application's processing by a Tax Office employee, the concerned individual receives both the TIN issuance certificate and Authentication Key and access codes to IAPR's digital services in an encrypted file.

- In case of registration, by the authorized third party, of a legal representative for a person lacking legal capacity, then the TIN issuance confirmation is received only by the legal representative in his digital inbox ("My Messages"), while the Authentication Key and access codes to IAPR's digital services are received only by the legal representative, in an encrypted file, at his e-mail address.
- Depending on the content of the special authorization for the issuance of a TIN and Authentication Key, which will be attached to the online application, if the relevant consent is given, the authorized third party may receive the TIN issuance certificate in his digital inbox ("My Messages"), and the Authentication Key and access codes to IAPR's digital services at his e-mail address, in an encrypted file.

**Documents:**

- ✓ A civil ID card or a military service ID card
- ✓ Marriage or civil partnership certificate
- ✓ Court decision (persons lacking legal capacity)
- ✓ Special authorization for issuing a TIN & Authentication Key (in case of third-party authorization)

**3.1.2 Issuance of TIN & Authentication Key to foreigners who are tax residents of Greece**

**Procedure:**

- The person concerned submits a request exclusively electronically through a special [application](#) on the digital portal myAADE, which he can access freely. Legal representatives of individuals (persons lacking legal capacity) or authorized third parties access the digital application exclusively with the use of their credentials (username and password)
- Based on the residential address of the individual, the competent agency (Tax Office/KEFODE) is determined.
- In particular, for the granting of TINs which are issued and renewed by the Asylum Services and the Hellenic Police, under the jurisdiction of the Tax Offices Thessaloniki IV and V, to individuals, foreign nationals of third countries, holders of permits whose TINs are issued by the Asylum Service are distributed according to Decision [D. ORG. A 1065199 OUTG 2022 /20-07-2022 \(B' 3886\)](#) of the Governor of IAPR.
- After entering the application form, the concerned person, the legal representative or the authorized third party fills out the relevant electronic application with the details of the person on whose behalf the TIN and Authentication Key will be issued.
- In the event that the electronic application is submitted by the interested individual himself, his identification is carried out either by selecting an appointment through the myAADElive service, or by physical presence at the competent or other Tax Office or Office for Service Provision, or by direct video call with the first available

representative of the myAADElive service (FAA). In the case of a residence permit with an indication of asylum, or with an indication of temporary protection for displaced persons from Ukraine, identification through the myAADElive Service is not possible. After his successful identification and the processing of the application, the individual himself receives to his e-mail address the VAT return certificate as well as the Authentication Key and the access codes to the IAPR digital services, in an encrypted file.

- In the case of an electronic request by a legal representative or a third authorized individual, an electronic request is created which is routed to the competent agency.
- The legal representative after the successful identification and the processing of the application by an employee of the Tax Office, and after a relevant notification to the electronic address, receives in his digital inbox ("My Messages") the TIN issuance certificate and at his e-mail address, in an encrypted file, the Authentication Key and the access codes to IAPR's digital services.
- Respectively, in case of an authorized third party, who acts on behalf of the concerned individual, after the successful identification of the authorized third party and the application's processing by a Tax Office employee, the concerned individual receives both the TIN issuance certificate and Authentication Key and access codes to IAPR's digital services in an encrypted file.
- In case of registration, by the authorized third party, of a legal representative for a person lacking legal capacity, then the TIN issuance confirmation is received only by the legal representative in his digital inbox ("My Messages"), while the Authentication Key and access codes to IAPR's digital services are received only by the legal representative, in an encrypted file, at his e-mail address.
- Depending on the content of the special authorization for the issuance of a TIN and Authentication Key, which will be attached to the online application, if the relevant consent is given, the authorized third party may receive the TIN issuance certificate in his digital inbox ("My Messages"), and the Authentication Key and access codes to IAPR's digital services at his e-mail address, in an encrypted file.

**Documents:**

- ✓ Identification document (e.g., passport, EU country ID card, special expatriate ID card, etc.)
- ✓ Valid residence permit (for foreigners, residents of non-EU countries)
- ✓ Marriage or civil partnership certificate (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular visa, where required), with the foreign documents officially translated into Greek
- ✓ Court decision (persons lacking legal capacity), with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required, with the foreign documents officially translated into Greek

- ✓ Special authorization for issuing a TIN & Authentication Key (in case of third-party authorization)

### 3.1.3 Issuance of TIN & Authentication Key to tax residents abroad

#### Procedure:

- The person concerned submits a request exclusively electronically through a special [application](#) on the digital portal myAADE, which he can access freely. Legal representatives of individuals (persons lacking legal capacity) or tax representatives or authorized third parties access the digital application exclusively with the use of their credentials (username and password).
- Based on the Tax Agency to which the tax representative is subject in terms of his income taxation, the competent agency (Tax Office/KEFODE) is determined. For taxpayers who do not wish to appoint a tax representative, the KEFODE of Attica is designated as competent.
- After entering this application, the interested person, the legal or fiscal representative or the authorized third party fills in the relevant electronic application with the details of the person on whose behalf the TIN and Authentication Key will be issued. The appointment of a tax representative is optional.
- In the event that the electronic application is submitted by the interested person himself, his identification is carried out either by selecting a scheduled appointment through the myAADElive service or by physical presence at the competent or any other Tax Office or Office for Service Provision or by direct video call with the first available myAADElive representative (FAA).
- After his successful identification, and the processing of the application, the individual receives at his e-mail address, both the TIN issuance certificate and the Authentication Key and the access codes to IAPR's digital services, in an encrypted file.
- In the case of an electronic request by a legal or tax representative or a third authorized individual, a relevant electronic request is created and sent to the competent agency.
- The legal representative after his successful identification and the processing of the application by an employee of the Tax Office, and after a relevant notification to the electronic address, receives in his digital inbox ("My Messages") the TIN issuance certificate and at his e-mail address, in an encrypted file, the Authentication Key and the access codes to IAPR's digital services. Especially, in the case of a foreign tax resident not lacking legal capacity, in addition to the tax representative, the applicant himself also receives both the TIN issuance certificate and the Authentication Key and the access codes to IAPR's digital services, in an encrypted file, at his email address.
- Respectively, in case of an authorized third party, who acts on behalf of the concerned individual, after the successful identification of the authorized third party and the application's processing by a Tax Office employee, the concerned individual

receives both the TIN issuance certificate and Authentication Key and access codes to IAPR's digital services in an encrypted file.

- In case of registration, by the authorized third party, of a legal representative for a person lacking legal capacity, then the TIN issuance confirmation is received only by the legal representative in his digital inbox ("My Messages"), while the Authentication Key and access codes to IAPR's digital services are received only by the legal representative, in an encrypted file, at his e-mail address.
- Especially in the case of the registration, by the authorized third party, of a legal representative for a tax resident abroad (tax representative) who does not lack legal capacity, then both the TIN issuance certificate and the Authentication Key and the access codes to IAPR's digital services are received both by the tax representative in his digital inbox ("My Messages") and at his email address in an encrypted file respectively, and by the concerned party at his email address in an encrypted file. Depending on the content of the special authorization for the issuance of a TIN and Authentication Key, which will be attached to the online application, if the relevant consent is given, the authorized third party may receive the TIN issuance certificate in his digital inbox ("My Messages"), and the Authentication Key and access codes to IAPR's digital services at his e-mail address, in an encrypted file.

#### **Documents:**

- ✓ Identification document (e.g., ID card, passport, EU country ID card, special expatriate ID card, etc.)
- ✓ A document (power of attorney or simple declaration) for the appointment of a tax representative, with the signature certified as genuine in the case of the appointment of a tax representative and when the request is not submitted by the interested party himself.
- ✓ Solemn declaration from the tax representative for the acceptance of the appointment, with the signature certified as authentic (if the application for TIN & Authentication Key issuance was not submitted by the tax representative).
- ✓ Marriage or civil partnership certificate (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required), with the foreign documents officially translated into Greek
- ✓ Court decision (persons lacking legal capacity), with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required, with the foreign documents officially translated into Greek
- ✓ Special authorization for issuing a TIN & Authentication Key (in case of third-party authorization)

## 3.2 Issuance of TIN & Authentication Key to minors

### 3.2.1 Issuance of TIN & Authentication Key to children of Greek citizens under 18 years of age who are tax residents of Greece

- Those exercising parental care or custody of the minor (legal representatives) log in to the special digital [application](#) of the digital portal myAADE exclusively with the use of their credentials (username and password).
- After entering this application, the legal representative or authorized third party fills in the relevant electronic application with the minor's details. Based on his residential address, the competent agency (Tax Office/KEFODE) is determined. By filling in the online application, a relevant electronic request is created, which is routed to the competent agency.
- The legal representative after his successful identification and the processing of the application by an employee of the Tax Office and after a relevant notification to the electronic address, receives in his digital inbox ("My Messages") the TIN issuance certificate and at his e-mail address, in an encrypted file, the Authentication Key and the access codes to IAPR's digital services.
- Respectively, after the successful identification of the authorized third party, who acts on behalf of the concerned individual, and the application's processing by a Tax Office employee, the TIN issuance certificate is received in the legal representative's digital inbox ("My Messages"), while the Authentication Key and access codes to IAPR's digital services are received, in an encrypted file, at the legal representative's e-mail address.
- Depending on the content of the special authorization for the issuance of a TIN and Authentication Key, which will be attached to the online application, if the relevant consent is given, the authorized third party may receive the TIN issuance certificate in his digital inbox ("My Messages"), and the Authentication Key and access codes to IAPR's digital services at his e-mail address, in an encrypted file.

**ATTENTION!** In order to issue a TIN, the written consent of both parents is required, with the exception of the death of one of the two, or the existence of a court decision or notarial deed defining custody of the child.

#### **Documents:**

- ✓ For minors under 12 years of age, a birth certificate or the parents' marital status
- ✓ For minors aged 12 and over, an ID card

- ✓ Express consent of both persons exercising parental care or a court decision / notarial deed defining the custody of the child (in case of joint custody, express consent of both persons exercising the joint custody).
- ✓ Special authorization for issuing a TIN & Authentication Key (in the case of third-party authorization)

### 3.2.2 Issuance of Tax Identification Number & Authentication Key to minor children of foreigner citizens who are tax residents of Greece

#### Procedure:

- Those exercising parental care or custody of the minor (legal representatives) log in to the special digital application of the digital portal myAADE exclusively with the use of their credentials (username and password).
- After entering this digital application, the legal representative or the authorized third party fills in the relevant electronic application with the details of the minor. Based on his residential address, the competent agency (Tax Office/KEFODE) is determined.
- By filling in the online application, a relevant electronic request is created in the IAPR's information system, which is routed to the competent agency.
- The legal representative, after his successful identification and the processing of the application by an employee of the Tax Office and after a relevant notification to the electronic address, receives in his digital inbox ("My Messages") the TIN issuance certificate and at his e-mail address, in an encrypted file, the Authentication Key and the access codes to IAPR's digital services.
- Respectively, after the successful identification of the authorized third party, who acts on behalf of the concerned individual, and the application's processing by a Tax Office employee, the TIN issuance certificate is received in legal representative's digital inbox ("My Messages"), while the Authentication Key and access codes to IAPR's digital services are received, in an encrypted file, at legal representative's e-mail address.
- Depending on the content of the special authorization for the issuance of a TIN and Authentication Key, which will be attached to the online application, if the relevant consent is given, the authorized third party may receive the TIN issuance certificate in his digital inbox ("My Messages"), and the Authentication Key and access codes to IAPR's digital services at his e-mail address, in an encrypted file.

**ATTENTION!** In order to issue a TIN, the written consent of both parents is required, with the exception of the death of one of the two, or the existence of a court decision or notarial deed defining custody of the child.

#### Documents:

- ✓ Birth or marital status certificate of the parents (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required), officially translated into Greek
- ✓ Identification document (e.g., passport, EU country ID card, special expatriate ID card, etc.)
- ✓ Valid residence permit
- ✓ Express consent of both persons exercising parental care or a court decision / notarial deed defining the custody of the child (in case of joint custody, express consent of both persons exercising the joint custody).
- ✓ Special authorization for issuing a TIN & Authentication Key (in case of third-party authorization)

### 3.2.3 Issuance of Tax Identification Number & Authentication Key to minor children of tax residents abroad

#### Procedure:

- Those exercising parental care or custody of the minor (legal representatives) log in to the special digital application of the digital portal myAADE exclusively with the use of their credentials (username and password).
- After entering this digital application, the legal or tax representative or the authorized third party fills in the relevant electronic application with the minor's details. The appointment of a tax representative is optional.
- Based on the Tax Agency to which the tax representative is subject in terms of his income taxation, the competent agency (Tax Office/KEFODE) is determined. For taxpayers who do not wish to appoint a tax representative, the competent agency is the KEFODE of Attica.  
The legal representative, after his successful identification and the processing of the application by an employee of the Tax Office and after a relevant notification to the electronic address, receives in his digital inbox ("My Messages") the TIN issuance certificate and at his e-mail address, in an encrypted file, the Authentication Key and the access codes to IAPR's digital services.
- Respectively, after the successful identification of the authorized third party, who acts on behalf of the concerned individual, and the application's processing by a Tax Office employee, the TIN issuance certificate is received only in legal representative's digital inbox ("My Messages"), while the Authentication Key and access codes to IAPR's digital services are received, in an encrypted file, at legal representative's e-mail address.
- Depending on the content of the special authorization for the issuance of a TIN and Authentication Key, which will be attached to the online application, if the relevant consent is given, the authorized third party may receive the TIN issuance certificate

in his digital inbox ("My Messages"), and the Authentication Key and access codes to IAPR's digital services at his e-mail address, in an encrypted file.

**ATTENTION!** In order to issue a TIN, the written consent of both parents is required, with the exception of the death of one of the two, or the existence of a court decision or notarial deed defining custody of the child.

**Documents:**

- ✓ Birth or marital status certificate of the parents (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required), officially translated into Greek
- ✓ Identification document (e.g., ID card, passport, EU country ID card, special expatriate ID card, etc.)
- ✓ A document (power of attorney or simple declaration) from the persons exercising parental care or custody for the appointment of a tax representative, with a certified true signature, in the case of the appointment of a tax representative
- ✓ Solemn Declaration from the tax representative for the acceptance of the definition with a certified genuine signature (provided that the application for issuance of a TIN & an Authentication Key is not submitted by the tax representative himself).

## 4 Commencement of activity of individuals, Legal Persons and Entities

### 4.1 Commencement of activity of individuals

#### 4.1.1 Commencement of activity for Greek citizens

**Procedure:**

The person concerned, before any transaction in the context of their business activity, submits the declaration of commencement of activity on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application “My requests”, selecting the procedure “Commencement of activity for individuals who are not served through the Single Digital Portal Gov.gr” of the “Registry” section.

Leasing a property for business accommodation is not considered a transaction. For the individual who carries out business activity in Greece, the competent Tax Office or competent KEFODE for submitting his declaration is the Tax Office or KEFODE in whose territorial jurisdiction is the headquarters of the business activity.

**Documents:**

- ✓ Form [Α211](#) filled out.
- ✓ Identification element of the headquarters and other facilities of the company, indicatively a title deed, proof of right to use the space or proof of electronic submission of a declaration of lease information or free concession of the space (agreements relating to a package of services for businesses and submitted in accordance with the provisions of par. 16 of article 8 of Law 1882/1990 are accepted as proof of use of space).
- ✓ Certificate of audit by the General Commercial Register (G.E.MI.) of the commercial title of an individual’s business, if used.
- ✓ Preliminary approval for establishment or a copy of the request filing certificate and a solemn declaration in the event that an activity is added that falls under the following Activity Codes (Decisions 1104/12.07.2017 and E.2133/08.07.2019):
  - 56.10.11.06 Entertainment center – elite tavern catering services
  - 56.30.10.09 Services provided by an entertainment center - cabaret or night club

- 56.30.10.10 Services provided by an entertainment center – café chantant
- 56.30.10.11 Services provided by an entertainment center - bar
- 56.30.10.12 Services provided by an entertainment center - discotheque
- 90.04.10.09 Concert hall services
- 93.21.10.01 Water park services (water slides, etc.)
- 93.21.10.02 Amusement park services

**Note:** An individual who wishes to be active in the commercial sector based in Greece can digitally start the sole proprietorship, without the need for pre-registration in the General Commercial Registry (GEMI) and the National Social Security Agency (e--EFKA).

#### 4.1.2 Commencement of activity of foreigner

##### **Procedure:**

The person concerned submits the declaration of commencement of activity on the myAADE digital portal (myaade.gov.gr) through the IAPR Digital Reception and Request Management Application “My requests”, selecting the procedure “Commencement of activity for individuals who are not served through the Single Digital Portal Gov.gr” of the “Registry” section.

Leasing a property as business premises is not considered a transaction. For the individual who carries out business activity in Greece, the competent Tax Office or competent KEFODE for submitting his declaration is the Tax Office or KEFODE in whose territorial jurisdiction is the headquarters of the business activity.

##### **Documents:**

- ✓ Form [Α211](#) filled in.
- ✓ Valid residence permit. In particular, the residence permit must provide the right to exercise economic activity, as provided by the legislative framework of the Ministry of Immigration and Asylum.
- ✓ Identification element of the headquarters and other facilities of the company, indicatively a title deed, proof of right to use the space or proof of electronic submission of a declaration of lease information or free concession of the space (agreements relating to a package of services for businesses and submitted in accordance with the provisions of par. 16 of article 8 of Law 1882/1990 are accepted as proof of use of space).
- ✓ Certificate of audit by the General Commercial Register (G.E.MI.) of the commercial title of an individual’s business, if used.

- ✓ Preliminary approval for establishment or a copy of the request filing certificate and a solemn declaration in the event that an activity is added that falls under the following Activity Codes (Decisions 1104/12.07.2017 and E.2133/08.07.2019):
  - 56.10.11.06 Entertainment center – elite tavern catering services
  - 56.30.10.09 Services provided by an entertainment center - cabaret or night club
  - 56.30.10.10 Services provided by an entertainment center - café chantant
  - 56.30.10.11 Services provided by an entertainment center - bar
  - 56.30.10.12 Services provided by an entertainment center - discotheque
  - 90.04.10.09 Concert hall services
  - 93.21.10.01 Water park services (water slides, etc.)
  - 93.21.10.02 Amusement park services

**Note:** An individual, citizen of another member state of the European Union over the age of 18, who wishes to be active in the commercial sector based in Greece, may digitally start the sole proprietorship, without the need for pre-registration in the General Commercial Register (GEMI) and the National Social Security Agency (e-EFKA).

#### 4.1.3 Commencement of activity of citizens residing abroad

**Procedure:**

The person concerned, before any transaction in the context of their business activity, submits the declaration of commencement of activity on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application “My requests”, selecting the procedure “Commencement of activity for individuals who are not served through the Single Digital Portal Gov.gr” of the “Registry” section.

Leasing a property as business premises is not considered a transaction. For the individual who carries out business activity in Greece, the competent Tax Office or competent KEFODE for submitting his declaration is the Tax Office or KEFODE in whose territorial jurisdiction is the headquarters of the business activity.

**Documents:**

- ✓ Form [A211](#) filled out.
- ✓ Identification element of the headquarters and other facilities of the company, indicatively a title deed, proof of right to use the space or proof of electronic submission of a declaration of lease information or free concession of the space (agreements relating to a package of services for businesses and submitted in accordance with the provisions of par. 16 of article 8 of Law 1882/1990 are accepted as proof of use of space).

- ✓ Certificate of audit by the General Commercial Register (G.E.MI.) of the commercial title of an individual's business, if such a title is used.
- ✓ Preliminary approval for establishment or a copy of the request filing certificate and a solemn declaration in the event that an activity is added that falls under the following Activity Codes (Decisions 1104/12.07.2017 and E.2133/08.07.2019):
  - 56.10.11.06 Entertainment center – elite tavern catering services
  - 56.30.10.09 Services provided by an entertainment center - cabaret or night club
  - 56.30.10.10 Services provided by an entertainment center - café chantant
  - 56.30.10.11 Services provided by an entertainment center - bar
  - 56.30.10.12 Services provided by an entertainment center - discotheque
  - 90.04.10.09 Concert hall services
  - 93.21.10.01 Water park services (water slides, etc.)
  - 93.21.10.02 Amusement park services

#### 4.1.4 Commencement of activity of minors

##### **Procedure:**

Those exercising parental care or custody of the minor submit the declaration of commencement of activity on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application “My requests”, selecting the procedure “Commencement of activity for individuals who are not served through the Single Digital Portal Gov.gr” of the “Registry” section.

Given that minors have limited legal capacity as described in articles 127 to 137 of the Civil Code, they can request for commencement of activity in specific categories of activity as provided for in the following provisions of Decision 1087/8.3.2000:

*“...more special cases are observed, in which minors under the age of 18 carry out an activity (advertising spots, musical talents, acquisition of assets, e.g., public-use cars for commercial use, etc.).”*

**IMPORTANT!** Those exercising parental care or custody of the minor should be registered in the IAPR registry in that capacity.

##### **Documents:**

- ✓ Form [A211](#) filled out.
- ✓ Identification element of the headquarters and other facilities of the company, indicatively a title deed, proof of right to use the space or proof of electronic

submission of a declaration of lease information or free concession of the space (agreements relating to a package of services for businesses and submitted in accordance with the provisions of par. 16 of article 8 of Law 1882/1990 are accepted as proof of use of space).

#### 4.1.5 Inclusion in the special status of farmers

**Procedure:**

The person concerned submits the declaration of their integration in this special status through the special digital application on the digital portal [myAADE](#), selecting the procedure “Special status of Farmers” on the “Change of Registry Details” page.

#### 4.1.6 Commencement of activity in taxicab and other vehicles and machines for public use

**Procedure:**

The person concerned, before any transaction in the context of their business activity, submits the declaration of commencement of activity on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application “My requests”, selecting the procedure “Commencement of activity for individuals who are not served through the Single Digital Portal Gov.gr” of the “Registry” section.

**IMPORTANT!** The license acquisition contract is NOT necessary for the commencement of activity.

**Documents:**

- ✓ Form [A211](#) filled out.
- ✓ Identification element of the headquarters and other facilities of the company, indicatively a title deed, proof of right to use the space or proof of electronic submission of a declaration of lease information or free concession of the space (agreements relating to a package of services for businesses and submitted in accordance with the provisions of par. 16 of article 8 of Law 1882/1990 are accepted as proof of use of space).

#### 4.1.7 Commencement of activity of an individual under establishment

**Procedure:**

The founder of the business under establishment submits a Form [A211](#) “Declaration of commencement, change, cessation of business operations”, filling in the corresponding indications “Commencement” and “Business Under Establishment”, entering the full name of the founder, as well as the name of the business under establishment and submits it on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application “My requests”, by selecting the procedure “Commencement/Change/Cessation under a business establishment by an individual” of the “Registry” section.

Note that the registered office of the individual under establishment is defined as the residential address or the registered office for the business activity of the founder, natural or legal person or legal entity, respectively.

**Documents:**

- ✓ Form [A211](#) filled out.
- ✓ Identification document (e.g., ID card, passport, EU country ID card, special expatriate ID card)
- ✓ Valid residence permit where required. In particular, the residence permit must provide the right to exercise economic activity, as provided by the legislative framework of the Ministry of Immigration and Asylum.

**4.1.8 Commencement of activity for VAT purposes by taxable persons established in another member state of the European Union (Decision 1113/2013 as applicable)**

**Procedure:**

This declaration is submitted by e-mail to the KEFODE of Attica, at the e-mail address: [doyaathinon@1836.syzefxis.gov.gr](mailto:doyaathinon@1836.syzefxis.gov.gr)

The subjects in question submit the above declaration before carrying out the taxable transactions in Greece

**Documents:**

- ✓ Filled out [Declaration of commencement of activity for taxable persons without establishment in Greece \(Word File\)](#)

**4.1.9 Commencement of activity for VAT purposes of a nonresident with the appointment of a tax representative (Decision 1281/1993, Decision 1174/2002, Decision 1009/2003)**

**Procedure:**

The person concerned submits the declaration of commencement of activity on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application “My requests”, selecting the procedure “Commencement of activity for individuals who are not served through the Single Digital Portal Gov.gr” of the “Registry” section.

**ATTENTION!** The competent Tax Office or competent KEFODE for the individuals in question is the Tax Office or the KEFODE of the tax representative.

**Documents:**

- ✓ Form [Δ211](#) filled out.
- ✓ Identification document (e.g., ID card, passport, EU country ID card, special expatriate ID card)
- ✓ Power of attorney document, in which the uniqueness of the appointed tax representative will be explicitly stated (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required), officially translated.
- ✓ Solemn declaration by the tax representative accepting their appointment, with the signature certified as authentic.

## 4.2 Commencement of activity of Legal Persons and Legal Entities

### 4.2.1 Commencement of activity of Legal Persons and Legal Entities set up in G.E.MI.

#### **Procedure:**

For the establishment of legal persons and legal entities as provided for in article 7 of Law 4919/2022, visit the website of the [General Commercial Registry](#).

For General Partnerships, Limited Partnerships, Private Capital Companies, LLCs, Sociétés Anonymes, at the end of the establishment process, all the necessary actions for the issuance of a Tax registration number and the commencement of activity are carried out automatically.

For the rest of the legal entities referred to in article 7, the legal representative of the company submits the declaration of commencement of activity on the digital portal [myAAAE](#) through the IAPR Digital Reception and Request Management Application “My Requests”, by selecting the procedure “Commencement of activity of national legal persons and legal entities (except those set up in the One-Stop Service of the G.E.MI.)” of the “Registry” Section.

#### **Documents:**

- ✓ Form [Δ211](#) filled out.
- ✓ Notice of establishment to the G.E.MI.
- ✓ Identification element of the headquarters and other facilities of the company, indicatively a title deed, proof of right to use the space or proof of electronic submission of a declaration of lease information or free concession of the space (agreements relating to a package of services for businesses and submitted in accordance with the provisions of par. 16 of article 8 of Law 1882/1990 are accepted as proof of use of space).

- ✓ Preliminary approval of establishment or a copy of the request submission certificate and a solemn declaration in the event that an activity is added that falls under the following Activity Codes (Decision 1104/12.07.2017 and E.2133/08.07.2019):
  - 56.10.11.06 Entertainment center - elite tavern catering services
  - 56.30.10.09 Services provided by an entertainment center - cabaret or night club
  - 56.30.10.10 Services provided by an entertainment center - café chantant
  - 56.30.10.11 Services provided by an entertainment center - bar
  - 56.30.10.12 Services provided by an entertainment center - discotheque
  - 90.04.10.09 Concert hall services
  - 93.21.10.01 Water park services (water slides, etc.)
  - 93.21.10.02 Amusement park services

#### 4.2.2 Commencement of activity of Legal Persons and Legal Entities not set up in the G.E.MI.

##### **Procedure:**

The legal representative of the company submits the declaration of commencement of activity on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application “My Requests”, selecting the procedure “Commencement of activity of national legal persons and legal entities (except those set up in the One-Stop Service of the G.E.MI.)” of the “Registry” section.

##### **Documents:**

- ✓ Form [A211](#) filled out.
- ✓ Notice of registration in the G.E.MI. or registration of the articles of association in the relevant Registry or Book provided for in each case or by their establishment document in any other case.
- ✓ Identification element of the headquarters and other facilities of the company, indicatively a title deed, proof of right to use the space or proof of electronic submission of a declaration of lease information or free concession of the space (agreements relating to a package of services for businesses and submitted in accordance with the provisions of par. 16 of article 8 of Law 1882/1990 are accepted as proof of use of space).
- ✓ Preliminary approval of establishment or a copy of the request submission certificate and a solemn declaration in the event that an activity is added that falls under the following Activity Codes (Decisions 1104/12.07.2017 and E.2133/08.07.2019):
  - 56.10.11.06 Entertainment center - elite tavern catering services

- 56.30.10.09 Services provided by an entertainment center - cabaret or night club
- 56.30.10.10 Services provided by an entertainment center – café chantant
- 56.30.10.11 Services provided by an entertainment center - bar
- 56.30.10.12 Services provided by an entertainment center - discotheque
- 90.04.10.09 Concert hall services
- 93.21.10.01 Water park services (water slides, etc.)
- 93.21.10.02 Amusement park services

### 4.2.3 Commencement of activity of Estate

#### **Procedure:**

In the case of continuation of a sole proprietorship of a deceased person, one of the inheritors submits the declaration of commencement of activity on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My requests", selecting the procedure "Commencement of activity of national legal persons and legal entities (except for those set up in the One-Stop Service of the G.E.MI.)" of the "Registry" section.

The declaration of commencement is considered due if it is submitted up to the 30th day after the end of the waiver period provided for by the provisions of article 1847 of the Civil Code, as applicable. As the commencement date of the Estate, or in the case of a sole inheritor of the sole proprietorship, the date of death of the individual is indicated.

#### **Documents:**

- ✓ Form [Δ211](#) filled out.
- ✓ Solemn declarations of the inheritors other than the submitter by which they accept their participation in the Estate.
- ✓ Death certificate.
- ✓ Certificate of next of kin.
- ✓ Certificate of non-publication of will.
- ✓ Certificate of non-renunciation of inheritance.
- ✓ If a will has been published, it is presented with proof of its publication.
- ✓ Copy of a partial declaration of inheritance as to the percentage of the inheritance share of each inheritor from the sole proprietorship of the deceased.

#### 4.2.4 Commencement of activity of a Civil Code partnership (co -exploitation of movable or immovable property)

The Civil Code partnerships that are set up for the co-exploitation of a movable or immovable thing, submit proof of joint ownership. Especially for the co-exploitation of cars, construction machinery and boats, a copy of their license must be submitted as well. In the event that the license has not been issued, a solemn declaration of article 8 of Law 1599/1986 is submitted in which it is declared that it will be submitted immediately after its issuance.

#### 4.2.5 Commencement of activity of foreign Legal Persons and Legal Entities owning real estate

##### **Procedure:**

The tax representative or an authorized third party or the legal representative submits the declaration of commencement of business in the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", selecting the procedure "Commencement of business of foreign legal persons and legal entities of real estate ownership" of the "Registry" section.

##### **IMPORTANT!**

- These legal persons declare on the form ONLY Activity Code 30000 "LACK OF ACTIVITY DUE TO ACTIVITY ONLY OUTSIDE GREECE" as their activity.
- The competent agency for these legal persons is the KEFODE of Attica.

##### **Documents:**

- ✓ Form [A211](#) filled out.
- ✓ The incorporation document of the foreign company (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required), officially translated.
- ✓ A document (power of attorney or simple declaration) for the appointment of a tax representative, with the original signature certified, (with Hague Notation – Apostille Stamp for all countries that are in the Hague Convention, otherwise with a consular legalization, where required) officially translated, in the case appointment of tax representative.
- ✓ Solemn declaration by the tax representative for the acceptance of his appointment with a certified genuine signature, in the case of the appointment of a tax representative (provided that the declaration is not submitted by the tax representative himself).

- ✓ Certificate of the competent authority of the country of location, for the existence of the legal person (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required), officially translated.

#### 4.2.6 Commencement of activity of foreign Legal Persons and Legal Entities for participation in a domestic Legal Person or Legal Entity

##### **Procedure:**

The tax representative or an authorized third party or the legal representative submits the declaration of commencement of business in the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", selecting the procedure "Commencement of business activity of foreign legal persons (except property real estate, betting and branches of foreign companies)" of the "Registry" section.

The competent agency for the said legal persons is the Tax Office or the KEFODE of the tax representative.

For taxpayers, legal persons and legal entities that do not wish to appoint a Tax Representative, the KEFODE of Attica is competent.

##### **Documents:**

- ✓ Form [Α211](#) filled out.
- ✓ The incorporation document of the foreign company (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required), officially translated.
- ✓ A document (power of attorney or simple declaration) for the appointment of a tax representative, with the original signature certified, (with Hague Notation – Apostille Stamp for all countries that are in the Hague Convention, otherwise with a consular legalization, where required) officially translated, in the case appointment of tax representative.
- ✓ Solemn declaration by the tax representative for the acceptance of his appointment with a certified true signature, in the case of the appointment of a tax representative (provided that the declaration is not submitted by the tax representative himself).
- ✓ Certificate of the competent authority of the country of location, for the existence of the legal person (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required), officially translated.

## 4.2.7 Commencement of activity of a branch of a foreign company

### Procedure:

The legal representative of the company or an authorized third party submits the declaration of commencement of work on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", selecting the corresponding procedure in the "Registry" section.

**ATTENTION!** For these legal persons, the same rules of territorial jurisdiction of Tax Office or KEFODE apply as for the domestic SAs.

### Documents:

- ✓ Form [Δ211](#) filled out.
- ✓ Notice of registration, by the G.E.MI., of their establishment in Greece.
- ✓ Power of attorney document for the appointment of a legal representative or agent in Greece, with the signature certified as authentic (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required), officially translated.
- ✓ Solemn declaration from the legal representative or agent accepting the appointment, with the signature certified as authentic.
- ✓ Certificate of the competent authority of the country of location, for the existence of the legal person (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required), officially translated.
- ✓ Identification element of the headquarters and other facilities of the company, indicatively a title deed, proof of right to use the space or proof of electronic submission of a declaration of lease information or free concession of the space (agreements relating to a package of services for businesses and submitted in accordance with the provisions of par. 16 of article 8 of Law 1882/1990 are accepted as proof of use of space).

The above supporting documents are submitted by foreign legal entities in the form of S.A. and Ltd. They are also submitted by foreign legal entities in the forms of General Partnership and Limited Partnership, as long as they trade in Greece through the branch. In the event that they do not trade through a branch, instead of the notice of registration in the G.E.MI., they submit their articles of association officially translated (with an Apostille Stamp for those countries that are in The Hague Convention, otherwise with a consular certificate, where required).

## 4.2.8 Commencement of activity of foreign non-profit Legal Persons and Legal Entities

### Procedure:

The legal representative of the company submits the declaration of commencement of business activity on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the procedure "Commencement of business activity of foreign legal persons (except property ownership, betting and branches of foreign companies)" of the "Registry" section.

**ATTENTION!** For these legal persons, the same rules of territorial jurisdiction of Tax Office or KEFODE apply as for the domestic SAs.

### Documents:

- ✓ Form [Α211](#) filled out.
- ✓ The incorporation document of the foreign company (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certificate, where required), officially translated.
- ✓ Power of attorney document for the appointment of a legal representative in Greece, with the signature certified as authentic (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular visa, where required), officially translated.
- ✓ Certificate of the competent authority of the country of location, for the existence of the legal person (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required), officially translated.
- ✓ Identification element of the headquarters and other facilities of the company, indicatively a title deed, proof of right to use the space or proof of electronic submission of a declaration of lease information or free concession of the space (agreements relating to a package of services for businesses and submitted in accordance with the provisions of par. 16 of article 8 of Law 1882/1990 are accepted as proof of use of space).

#### **4.2.9 Commencement of activity of companies providing online betting and gambling services, which are legally established in member states of the European Union and the European Economic Area (Decision 1248/2011, as amended by Decision 1077/2016 and A.1122/2019)**

##### **Procedure:**

The legal representative of the company or an authorized third party submits the declaration of commencement of business on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the procedure "Commencement of business activity of online betting and gambling service companies", which are legally established in member states of the European Union and the European Economic Area" of the "Registry" section.

**ATTENTION!** Competent Tax Office for these legal persons is the KEFODE of Attica.

##### **Documents:**

- ✓ Form [A211](#) filled out.
- ✓ The constituent document of the legal person (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required), officially translated.
- ✓ Certificate of the competent authority of the country of location, for the existence of the legal person (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required), officially translated.
- ✓ Proof of application submission to the Hellenic Gaming Commission (HGC) for its legal license to operate in Greece.
- ✓ Power of attorney document for the appointment of a legal representative or agent in Greece, with the signature certified as authentic (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required), officially translated.
- ✓ Solemn declaration from the legal representative or agent accepting the appointment, with the signature certified as authentic.

#### **4.2.10 Commencement of activity of Special-Purpose Family Property Management Companies (A.1043/2022)**

##### **Procedure:**

The Special-Purpose Family Property Management Companies are established in Greece as capital or personal companies, following the procedures of G.E.MI. and at the end of the

establishment process, all the necessary actions for the issuance of a TIN and the commencement of activity are carried out automatically.

**IMPORTANT!** Companies that have this activity (Activity Code 66.30.11.02) should only have this and no other operating activity.

#### 4.2.11 Commencement of activity of informal association of building co-owners

**Procedure:**

The manager of the owners' association (apartment building) submits the declaration of commencement of activity on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", selecting the procedure "Commencement of activity of national legal persons and legal entities (except those set up in the One Stop Service of G.E.MI.)" of the "Registry" section.

**Documents:**

- ✓ Form [Α211](#) filled out.
- ✓ Regulation of apartment building or establishment of horizontal ownership.
- ✓ Minutes of the general meeting of the building co-owners electing a manager.

#### 4.2.12 Commencement of activity of foreign Legal Persons providing services, established in Greece in accordance with the provisions of Law 89/1967, as amended by the provisions of Law 4864/2021

**Procedure:**

The legal representative of the company or an authorized third party submits the declaration of commencement of business on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", selecting the procedure "Commencement of business activity of foreign legal persons (except property ownership, betting and branches of foreign companies)" of the "Registry" section.

**ATTENTION!** For these legal persons, the same rules of territorial jurisdiction of the Tax Office or KEFODE that apply to domestic SAs apply.

**Documents:**

- ✓ Form [Α211](#) filled out.
- ✓ The Government Gazette, in which is published the special permit (definitive or temporary) for establishment in Greece, which is granted by decision of the

competent body of the Ministry of Development and Investments and from which the legal representative in Greece is determined.

- ✓ In the event that the Government Gazette has not been printed yet, a certified copy of the approval Decision of the Ministry of Development and Investments, by which the permit in question is granted, is submitted.
- ✓ Solemn declaration of article 8 of Law 1599/86 by the legal representative, in the event that the Government Gazette is presented immediately after its circulation.
- ✓ Certificate from the Directorate of Foreign Capital of the same Ministry, regarding the establishment of the legal person.

#### **4.2.13 Commencement of activity of foreign shipping companies established in Greece in accordance with the provisions of Laws 89/1967 and 378/1968 or Article 25 of Law 27/1975, as applicable**

##### **Procedure:**

The legal representative of the company or an authorized third party submits the declaration of commencement of business on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", selecting the procedure "Commencement of business activity of foreign legal persons (except property ownership, betting and branches of foreign companies)" of the "Registry" section.

##### **Documents:**

- ✓ Form [A211](#) filled out.
- ✓ The Government Gazette, in which is published the special permit for establishment in Greece, which is granted by decision of the Minister of Shipping and Insular Policy and from which the legal representative in Greece is determined.
- ✓ In the event that the Government Gazette has not been printed yet, a certified copy of the approval Decision of the Minister of Shipping and Insular Policy, by which the permit in question is granted, is submitted.
- ✓ Solemn declaration of article 8 of Law 1599/86 by the legal representative, in the event that the Government Gazette is presented immediately after its circulation.
- ✓ Certificate from the competent agency of the same Ministry, regarding the establishment of the legal person.

#### 4.2.14 Commencement under Establishment of Legal Persons and Legal Entities

##### Procedure:

The founder of the business under establishment submits a Form Δ211 "Declaration of commencement, change, cessation of business operations", filling in the corresponding indications "Commencement" and "Business Under Establishment", entering the full name of the founder, as well as the name of the business under establishment and submits it on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the procedure "Commencement/Change/Cessation under the establishment of a business by a legal person or legal entity" of the "Registry" section.

Note that the registered office of the business under establishment is defined as the address of the founder's residence or their registered office, either the founder is an individual or a legal person or legal entity, respectively.

##### Documents:

- ✓ Form [Δ211](#) filled out.
- ✓ Identification document (e.g., ID card, passport, EU country ID card, special expatriate ID card).
- ✓ Valid residence permit, where required. In particular, the residence permit must provide the right to exercise economic activity, as provided by the legislative framework of the Ministry of Immigration and Asylum.

#### 4.2.15 Commencement of activity for VAT purposes of a non-established Legal Person or Legal Entity without a tax representative (Decision 1113/2013)

##### Procedure:

The declaration in question is submitted by e-mail to the KEFODE of Attica, at the e-mail address: [doyaathinon@1836.syzefxis.gov.gr](mailto:doyaathinon@1836.syzefxis.gov.gr).

The subjects in question submit the above declaration before carrying out the taxable transactions in Greece.

##### Documents:

- ✓ Filled out [Declaration of commencement of activity for taxable persons without establishment in Greece \(Word File\)](#)

#### 4.2.16 Commencement of activity for VAT purposes of a non-established Legal Person or Legal Entity with the appointment of a tax representative (Decision 1281/1993)

##### Procedure:

The tax representative or an authorized third party submits the declaration of commencement of business in the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", selecting the procedure "Commencement of business activity of foreign legal persons (except ownership of real estate, betting and branches of foreign companies)" of the "Registry" section.

**ATTENTION!** The competent Tax Service for the legal persons in question is the Tax Office or KEFODE of the tax representative.

##### Documents:

- ✓ Form [A211](#) filled out.
- ✓ The incorporation document of the foreign company (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required), officially translated.
- ✓ Power of attorney document, in which the uniqueness of the designated tax representative will be explicitly stated (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required), officially translated.
- ✓ Solemn declaration by the tax representative accepting their appointment, with the signature certified as authentic.
- ✓ Certificate of the competent authority of the country of location, for the existence of the legal person (with an Apostille stamp for those countries that are party to The Hague Convention, otherwise with a consular certification, where required), officially translated.

##### NOTE: E-charter permission

Obtaining a TIN is possible either through the procedure described in [Decision 1113/2013](#) (B' 1252) exclusively for charterers established in an EU member state, or through the designation of the tax representative, in accordance with par. 4 of article 36 of the VAT Code (L.[2859/2000](#), A' 248) and in Decision 1111374/9160/2152/0014/ Decision 1281/1993 (B' 700) for charterers established in a third country or, if they so wish, also for charterers established in an EU member state.

The request is submitted to the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the procedure "Commencement/Change of inclusion in the e-charter Permission platform" of the "Registry" section.

Only the following (collectively or individually) are declared as activities:

- ✓ 50.10.20.01 Rental services of professional tourist boat with crew
- ✓ 50.10.20.02 Rental services of passenger ships owned by third parties with crew
- ✓ 50.10.20.03 Rental services of recreational vessels (cruisers, yachts, motorboats, etc.) with crew

## 5 Changes to the information of individuals and declaration of death

### 5.1 Changes to the information of individuals

#### 5.1.1 Change of personal information (name & identification documents)

**Procedure:**

The interested party submits the change of information declaration to the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the procedure "Changes of personal information other than declaration of death and inheritors" of the "Registry" section.

**Documents:**

- ✓ Identification document (ID card, passport, residence permit, EU country ID, special expatriate ID card, etc.).
- ✓ Form [D210](#) filled out.

#### 5.1.2 Change of residential address within Greece

**Procedure:**

The person concerned submits the declaration of change of address through the digital portal [myAADE](#) by selecting the "Change of Registration Information" section on the home page and submitting a "New Request".

#### 5.1.3 Change of residential address abroad

**Procedure:**

The interested party submits the change of information declaration to the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the procedure "Changes of personal information other than declaration of death and inheritors" of the "Registry" section.

**Documents:**

- ✓ Form [D210](#) filled out.

#### 5.1.4 Declaration and change of relations

**Procedure:**

The interested party submits the change of information declaration to the digital portal [myAAAE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the procedure "Changes of personal information other than declaration of death and inheritors" of the "Registry" section.

**Documents:**

- ✓ Identification document for the person concerned (ID card, passport, residence permit, EU country ID, special expatriate ID card, etc.).
- ✓ Form [D210](#) filled out.

#### 5.1.5 Change of marital status (marriage, separation, divorce)

**Procedure:**

The interested party submits the change of information declaration to the digital portal [myAAAE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the procedure "Changes of personal information other than declaration of death and inheritors" of the "Registry" section.

**Documents:**

- ✓ Form [D210](#) filled out.
- ✓ Marriage/civil partnership certificate
- ✓ In the event of separation, a copy of a lawsuit for divorce or maintenance or a deed of distribution of the common property for a consensual divorce or in the absence of these, any evidence proving the separate living of the spouses which in any case are judged as real facts by the competent Tax Office or KEFODE.

#### 5.1.6 Change of tax representative

**Procedure:**

The person concerned submits the declaration of change of information to the digital portal [myAAAE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the procedure "Changes of personal information other than declaration of death and inheritors" of the "Registry" section.

**Documents:**

- ✓ Form [D210](#) filled out.

- ✓ Identification document of the relevant person (ID card, passport, residence permit, EU country ID, special expatriate ID card, etc.).
- ✓ A document (power of attorney or simple declaration) for the appointment of a tax representative, with a certified genuine signature of the taxpayer when the request is not submitted by the interested party (in case of appointment of a tax representative).
- ✓ Solemn declaration by the tax representative for the acceptance of his appointment with the certified genuine signature of the tax representative when the request is not submitted by the tax representative (in case of appointment of a tax representative).

## 5.2 Declaration of death

### 5.2.1 Declaration of next of kin

#### **Procedure:**

The person concerned submits the declaration of change of information to the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the procedure "Declaration of death and inheritors" of the "Registry" section.

#### **Documents:**

- ✓ Form [D210](#) filled out.
- ✓ Death certificate.
- ✓ Certificate of next of kin.
- ✓ Certificate of non-publication of a will by the Court of First Instance of the deceased's residence.
- ✓ In case of declaration of all the next of kin, a solemn declaration of consent from the closest relatives other than the applicant is required.

### 5.2.2 Declaration of inheritors

#### **Procedure:**

The person concerned submits the declaration of change of information to the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the procedure "Declaration of death and inheritors" of the "Registry" section.

#### **Documents:**

- ✓ Form [D210](#) filled out.
- ✓ Death certificate.

- ✓ Certificate of next of kin.
- ✓ Copy of the published will from the Court of First Instance of the deceased's residence.
- ✓ Proof of publication of the will.
- ✓ In case of declaration of inheritors other than the submitter, a solemn declaration of consent is required.

### 5.2.3 Waiver of the succession

#### **Procedure:**

The person concerned submits the declaration of change of information to the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the procedure "Declaration of death and inheritors" of the "Registry" section.

#### **Documents:**

- ✓ Form [D210](#) filled out.
- ✓ Death certificate.
- ✓ Waiver of the succession.

## 5.3 Changes to information of individuals traders

### 5.3.1 Change to information of domestic headquarters or facilities

#### **Procedure:**

The person concerned logs in with their access codes and declares the changes on the myAADE digital portal.

**ATTENTION!** If the change is overdue, it can only be submitted to the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the corresponding procedure in the "Registry" section.

### 5.3.2 Changes to Greek Accounting Standards (books, VAT)

#### **Procedure:**

The person concerned logs in with their codes and declares the changes on the myAADE digital portal.

**ATTENTION!** If the change is overdue, it can only be submitted to the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the corresponding procedure in the "Registry" section.

### 5.3.3 Change of activities

**Procedure:**

The person concerned logs in with their codes and declares the changes on the myAADE digital portal.

**ATTENTION!** If the change is overdue, it can only be submitted to the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the corresponding procedure in the "Registry" section.

### 5.3.4 Change of facilities abroad

**Procedure:**

The person concerned logs in with their codes and declares the changes on the myAADE digital portal.

**ATTENTION!** If the change is overdue, it can only be submitted to the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the corresponding procedure in the "Registry" section.

### 5.3.5 Change of status to inactive

**Procedure:**

The person concerned submits the declaration of change of information on the digital portal myAADE through the IAPR Digital Reception and Request Management Application "My requests", selecting the procedure "Change of activity of an individual that cannot be completed through of the myAADE Digital Portal" of the "Registry" section.

**Documents:**

- ✓ Form [Α211](#) filled out.

### 5.3.6 Change of operations of a non-established individual without a tax representative (Decision 1113/2013)

**Procedure:**

The declaration in question is submitted by e-mail to the KEFODE of Attica, at the email address: [doyaathinon@1836.syzefxis.gov.gr](mailto:doyaathinon@1836.syzefxis.gov.gr).

The subjects in question submit the above declaration before carrying out the taxable transactions in Greece.

**Documents:**

- ✓ Filled out [Statement for de-registration and declaration of changes for non-established EU taxable persons.](#)

## 6 Changes to information of Legal Persons and Legal Entities

### 6.1 Change of domestic headquarters and facilities

#### Procedure:

The legal representative of the company or an authorized third party logs in with the access codes of the legal person or legal entity and declares the changes in the digital portal [myAADE](#) by going to: Registry & Contact / Change of Registry Details.

**ATTENTION!** If the change is overdue, it can only be submitted to the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the corresponding procedure in the "Registry" section.

#### Documents:

- ✓ Form [A211](#) filled out.
- ✓ Notice of registration of the change of the Articles of Association in the General Commercial Register (G.E.MI.), if required, or amendment of the Articles of Association registered in the relevant Book or Register as defined by the legislative framework, for the legal persons or legal entities that do not fall under the competence of the G.E.MI.
- ✓ Identification element of the headquarters and other facilities of the company, indicatively a title deed, proof of right to use the space or proof of electronic submission of a declaration of lease information or free concession of the space (agreements relating to a package of services for businesses and submitted in accordance with the provisions of par. 16 of article 8 of Law 1882/1990 are accepted as proof of use of space).

### 6.2 Change of statutory information other than location (e.g., name, duration, contact info, status of members & representation, inactive status, etc.)

#### Procedure:

The legal representative of the company or an authorized third party submits the declaration of change of business activity to the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the corresponding procedure in the "Registry" section.

**IMPORTANT!** In the case of limited liability companies (SA), through the interconnection of the information systems of the General Commercial Register (G.E.MI) and IAPR, changes concerning the Capital, the Status, the Expiry of Duration, the Name and the Relations of the legal person are automatically received. On the day following the registration in the G.E.MI., a message is sent to the legal person's account, as stated in the Contact Details section of myAADE, in order to inform the latter whether all or part of the above data were automatically entered or not entered in the Tax Register.

**Documents:**

- ✓ Form [Α211](#) filled out.
- ✓ The most recent version of the Articles of Association registered in the relevant Book or Register except for the General Commercial Register (G.E.MI.), if required, or the relevant notice of registration of the change in the G.E.MI. for the legal persons who have an obligation to register in it.
- ✓ Identification document (ID card, passport, residence permit, EU country ID, special expatriate ID card, etc.) of the members entering the legal person/entity.

### 6.3 Changes in the Greek Accounting Standards, VAT & intracommunity transactions, excise tax

**Procedure:**

The legal representative of the company or an authorized third party connects to the codes of the legal person or legal entity and declares the changes in the digital portal [myAADE](#) by going to: Registry & Contact / Change of Registry Details.

**ATTENTION!** If the change is overdue, it can only be submitted to the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the corresponding procedure in the "Registry" section.

**Documents:**

- ✓ Form [Α211](#) filled out.

## 6.4 Change of activities

### Procedure:

The legal representative of the company or an authorized third party connects to the codes of the legal person or legal entity and declares the changes in the digital portal [myAADE](#) by going to: Registry & Contact / Change of Registry Details.

**ATTENTION!** If the change is overdue, it can only be submitted to the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the corresponding procedure in the "Registry" section.

### Documents:

- ✓ Form [A211](#) filled out.
- ✓ The most recent version of the articles of association and the relevant announcement of the G.E.MI. if applicable.

## 6.5 Change of facilities abroad

### Procedure:

The legal representative of the company or an authorized third party connects to the codes of the legal person or legal entity and declares the changes in the digital portal [myAADE](#) by going to: Registry & Contact / Change of Registry Details.

**ATTENTION!** If the change is overdue, it can only be submitted to the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the corresponding procedure in the "Registry" section.

### Documents:

- ✓ Form [A211](#) filled out.
- ✓ Identification element of the headquarters and other facilities of the company, indicatively a title deed, proof of right to use the space or proof of electronic submission of a declaration of lease information or free concession of the space (agreements relating to a package of services for businesses and submitted in accordance with the provisions of par. 16 of article 8 of Law 1882/1990 are accepted as proof of use of space).

## 6.6 Change of activity of a non-established Legal Person or Legal Entity without a tax representative (Decision 1113/2013)

### **Procedure:**

The declaration in question is submitted by e-mail to the KEFODE of Attica, at the email address: [doyaathinon@1836.syzefxis.gov.gr](mailto:doyaathinon@1836.syzefxis.gov.gr).

The subjects in question submit the above declaration before carrying out the taxable transactions in Greece.

### **Documents:**

- ✓ Filled out [Statement for de-registration and declaration of changes for non-established EU taxable persons](#).

## 7 Cessation of activity of individuals, Legal Persons and Entities

### 7.1 Cessation of activity of individuals

#### 7.1.1 Due cessation of activity of individuals

##### **Procedure:**

The individual or their legal representative or an authorized third party submits, within thirty (30) days of the definitive cessation of their activity, the declaration of Cessation of their activity on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My requests", by selecting the procedure "Cessation of business activity of an individual due within 30 (thirty) days" of the "Registry" section.

The cessation is carried out based on the declaration of the individual without further control by the Head of the Tax Office or KEFODE except for the finding of the absence of a commercial vehicle for private use, and tax mechanisms in operation.

##### **Documents:**

- ✓ Form [A211](#) filled out.
- ✓ Authorization with certified genuine signature of the declarant in case the declaration is submitted by a third party.
- ✓ In the event of death and non-continuation of the business, the declaration of cessation is submitted by at least one of the inheritors, and co-signed by all of them, also submitting:
  - Certificate of next of kin,
  - Certificate of non-publication of a will or a copy of the will with proof of its publication,
  - Report on waiver of succession, in case of non-acceptance of the inheritance.

The declaration is considered due if it is submitted up to the 30th day from the definitive cessation of activity of the individual or from the date of their death or from the expiration of the waiver period provided for by the provisions of article 1847 of the Civil Code, as applicable.

## 7.1.2 Overdue cessation of activity of individuals

### Procedure:

The individual or their legal representative or an authorized third party submits, after more than thirty (30) days since the definitive cessation of their activity, a declaration of Cessation of their operations on the digital portal myAADE through the IAPR Digital Reception and Request Management Application "My requests", by selecting the procedure "Cessation of business activity of an individual due within 30 (thirty) days" of the "Registry" section.

The cessation is carried out based on the declaration of the individual without further control by the Head of the Tax Office or KEFODE except for the finding of the absence of a commercial vehicle for private use, and tax mechanisms in operation.

### Documents:

- ✓ Form [A211](#) filled out.
- ✓ Authorization with certified genuine signature of the declarant in case the declaration is submitted by a third party.
- ✓ In the event of death and non-continuation of the business, the declaration of cessation is submitted by at least one of the inheritors, and co-signed by all of them, also submitting:
  - Certificate of next of kin,
  - Certificate of non-publication of a will or a copy of the will with proof of its publication,
  - Report on waiver of succession, in case of non-acceptance of the inheritance.

The date of cessation is considered the date of cessation of activity of the individual or of their death, or an earlier date of the businessman's death, if proven.

The declaration of cessation is considered overdue if it is submitted more than thirty (30) days after the definitive cessation of activity, or after the expiration of the waiver period provided for by the provisions of article 1847 of the Civil Code, as applicable.

The fines are imposed based on the provisions of article 53 of Law 5104/2024 as applicable and the provisions of Decision 1252/20-11-2015.

## 7.1.3 Cessation of activity of individuals based on actual time of cessation with the provisions of Decisions 1163/2016 and 1019/2017

### Procedure:

The individual or his legal representative or an authorized third party submits, if he does not have any stocks, fixed assets or marketable assets based on the actual time of his cessation of activity, his Cessation statement on the digital portal myAADE through IAPR's Application

of Digital Reception and Request Management "My Requests", selecting the procedure "Cessation of activity of an individual based on real time (Decision 1163/2016)" of the "Registry" section. The cessation date is carried out after a check and verification by the Head of the Tax Office or KEFODE.

Supporting Documents:

- Form [Δ211](#) filled out
- Authorization with certified genuine signature of the declarant in case the declaration is submitted by a third party.
- In case of death and non-continuation of the business, the declaration of cessation is submitted by at least one of the heirs and is co-signed by all of them, also submitting:
  - Certificate of next of kin
  - Certificate of non-publication of a will or a copy of a will with proof of its publication
  - Report on waiver of succession, in case of non-acceptance of the inheritance.

The date of the actual cessation of the individual's business activity, as determined by the check of the Head of the Tax Office or KEFODE, is considered as the date of cessation. In the event of death and if this is proven, it may refer to a time prior to the date of death of the deceased person.

The fines are imposed based on the provisions of article 53 of Law 5104/2024 as applicable and the provisions of Decision 1252/20-11-2015.

## 7.2 Cessation of activity of Legal Persons and Legal Entities

### 7.2.1 Due cessation of activity of Legal Persons and Legal Entities

#### **Procedure:**

The legal representative of the company or an authorized third party submits, within thirty (30) days from the announcement of their deletion from the G.E.MI., where required, or from the end of their liquidation or dissolution, in the cases that they are not liquidated, their declaration of Cessation of activity on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My requests", by selecting the corresponding procedure of the "Registry" section.

#### **Documents:**

- ✓ Form [Α211](#) filled out.
- ✓ Authorization with certified genuine signature of the declarant in case the declaration is submitted by a third party.
- ✓ Notice of their deletion from the G.E.MI., in which the date of registration of the balance sheet at the end of the liquidation in the G.E.MI. (Entry Code Number - KAK) is indicated.
- ✓ The same notice of deletion from the G.E.MI. is also submitted for any other legal person or legal entity registered with G.E.MI., in case of its cessation, e.g., Joint venture or foreign legal person that has a branch in Greece.
- ✓ A clear photocopy of the liquidation document legally registered, or a balance sheet at the end of liquidation legally published when required, is also submitted by the legal persons or legal entities whose articles of association are registered in another Registry or Book other than G.E.MI., e.g., yacht shipping companies, law firms, notaries, unions, cooperatives, etc.
- ✓ A clear photocopy of the restructuring balance sheet from companies that were restructured.
- ✓ Proof or verification of the non-existence of a business vehicle for private use and, in the case of handing over the number plates and business license, the element of self-delivery.

The date of cessation registered in the subsystem is the date of their deletion from the G.E.MI., or of their dissolution in the competent Registry or Book other than the G.E.MI., or the date determined by a court decision, after its registration in the G.E.MI., if required.

The date of the restructuring balance sheet is recorded as the date of cessation in the cases of cessation of activity by businesses that were restructured, in accordance with the provisions of Law 2166/93.

## 7.2.2 Overdue cessation of activity of Legal Persons and Legal Entities

### Procedure:

The legal representative of the company or an authorized third party submits, after more than thirty (30) days since the announcement of their deletion from the G.E.MI., or since the end of their liquidation or dissolution, the declaration of termination of their work on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My requests", by selecting the corresponding procedure of the "Registry" section.

### Documents:

- ✓ Form [Α211](#) filled out.
- ✓ Authorization with certified genuine signature of the declarant in case the declaration is submitted by a third party.
- ✓ Notice of their deletion from the G.E.MI., in which the date of registration of the balance sheet at the end of the liquidation is indicated in the G.E.MI. (Entry Code Number – KAK).
- ✓ The same notice of deletion from the G.E.MI. is also submitted for any other legal person or legal entity registered with G.E.MI., in case of its cessation, e.g., Joint venture or foreign legal entity, that has a branch in Greece.
- ✓ A clear photocopy of the liquidation document legally registered, or balance sheet at the end of liquidation legally published, when required, also submitted by the legal persons or legal entities whose articles of association are registered in another Registry or Book other than the G.E.M.I., e.g., yacht shipping companies, law firms, notaries, unions, cooperatives, etc.
- ✓ A clear photocopy of the restructuring balance sheet of companies that were restructured.
- ✓ Proof or verification of the non-existence of a business vehicle for private use and, in the case of handing over the number plates and business license, the element of self-delivery.

The date of cessation is the one indicated in the notification of their deletion from the G.E.MI. or its registration in a Book or Registry of another body.

The fines are imposed based on the provisions of article 53 of Law 5104/2024 as applicable and the provisions of Decision 1252/20-11-2015.

### 7.2.3 Cessation of activity of Legal Persons and Legal Entities based on real time with the provisions of Decision 1163/2016 and Decision 1019/2017

#### **Procedure:**

The legal representative or an authorized third party, of the legal persons and entities that do not have stocks, fixed or marketable assets and do not have monetary claims or obligations, submits the declaration of Cessation of activity on the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My requests", by selecting the corresponding procedure of the "Registry" section.

The cessation date is determined, after checking and ascertaining the actual time, by the Head of the Tax Office or KEFODE.

The actual time of termination of their activity and the cessation of their activity must be until 22/11/2016.

The fines are imposed based on the provisions of article 53 of Law 5104/2024 as applicable and the provisions of Decision 1252/20-11-2015..

#### **Documents:**

- ✓ Form [Δ211](#) filled out.
- ✓ Authorization with certified genuine signature of the declarant from any administrative authority or Citizens' Service Center (KEP) or through the Unified Digital Portal of the Public Administration ([www.gov.gr](http://www.gov.gr)) in the event that the declaration is submitted by a third party.
- ✓ Proof or verification of the non-existence of a business vehicle for private use and, in the case of handing over the number plates and business license, the element of self-delivery.
- ✓ A dissolution document and notice of deletion of legal persons from the G.E.M.I. is not required, regardless of whether they are registered in it or not.
- ✓ If there is an announcement from the G.E.M.I. or entry in another Registry or Book other than the G.E.M.I., its publication date is not binding on the cessation date, if the publication was made before 23-11-2016.
- ✓ Solemn declaration of article 8 of Law 1599/1986 (Government Gazette 70 A) that, on the date of cessation of activity, they have property rights on real estate.

## 8 Deactivation of Tax Registration Number

### Procedure:

In case a individual has more than one Tax Registration Number, submit a declaration of Tax Registration Number deactivation in the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the procedure "Deactivation of a Individual's TIN" of the "Registry" section.

### Documents:

- ✓ Form [D213](#) filled out.

## 9 Sign up for the myAADE digital services and issue a key

In order to register to the Electronic State Services and acquire TAXISnet access codes, new users must submit a relevant electronic application on the digital portal [myAADE](#), in the “Authentication Key” application in which the person concerned states the username and password that they wish to have.

To complete the registration, you need to be issued a password, which can be granted in the following ways:

### 9.1 Issuance of Authentication Key to individuals

- **Receive the Authentication Key remotely**

In this case, the concerned person fills in his application the mobile phone service provider serving the mobile phone number he has declared in his application as well as the IBAN account number he has and the payment service provider. The details of the online application (TIN, ID type and number, and mobile phone number) are cross-referenced electronically through a secure connection with the mobile phone service provider indicated by the taxpayer or with those provided by the payment service providers. In the case of confirmation of the application details, the first part of the Authentication Key is automatically sent via the digital portal myAADE via email to the e-mail address filled in by the candidate during his registration application, and the second part of the Authentication Key is sent via SMS on his mobile phone number, filled in by the candidate during his registration application.

- **Receive the Authentication Key remotely via video call**

If the taxpayer chooses this option, the taxpayer is given the possibility through the "myAADElive" service, to communicate via videocall with a service employee, either directly with the first available agent (FAA) or after a scheduled appointment. During the appointment, the IAPR representative will identify the person requesting the Authentication Key based on the identification document (police ID, passport, etc.) shown by the taxpayer himself, as well as confirming his details, based on the data available to the Tax Administration. The conversation is videotaped and the file remains at the disposal of the Tax Administration, for proof of identity verification.

Upon successful completion of the checks, the tax administration representative approves the issuance and sending of the Authentication Key to the e-mail account stated in the application.

- **Receipt of the Authentication Key with physical presence at the Tax Office or at the Office for Service Provision**

In this case, the taxpayer goes to the application "My Appointments" from where he selects an available appointment at the Tax Office or at the Office for Service Provision of his choice. A requirement to receive the Authentication Key is the TIN and an identification document (police ID, passport, etc.) of the individual. Once the identification of the taxpayer himself has been completed by the employee of the Tax Office or the Office for Service Provision, the Authentication Key of the Individual is sent to the e-mail address stated in the application.

For the above cases where the individual acts for himself and identification is required, it is possible to retrieve the application to select an alternative method of identification, if the one selected during the application's completion did not lead to the completion of the process.

- **Receipt of an Authentication Key by a legal representative or a third authorized party**

In the case of submission of an application for registration and receiving an Authentication Key by a legal representative of an individual (a minor, a person lacking legal capacity, etc.) or a tax representative of a tax resident abroad, the legal or tax representative logs in to the application using their personal access codes. Upon identification of the user and successful submission of the online application, the Authentication Key and access codes are sent via email to the taxpayer's e-mail address, if he has legal capacity, as well as to the digital inbox of myAADE "My Messages" of the legal or tax representative.

In the case of submitting the application for registration and receiving an Authentication Key from a third authorized person, the third person enters the application using their personal access codes, fills in the TIN of the taxpayer for whom they are acting, retrieves the data of the taxpayer for whom they are acting, attaches the relevant authorization and submits the application. The application is routed for verification of the authorization and processing at the Tax Office or KEFODE. Upon successful completion of the checks by an employee of the Tax Office or KEFODE, the application is approved and the Authentication Key is issued, which, together with the access codes, is sent to the taxpayer's e-mail address (if he has legal capacity) or to the digital mailbox [myAADE](#) "My Messages" of the legal or tax representative and in the digital mailbox [myAADE](#) "My Messages" of the authorized third party if it is explicitly mentioned in the authorization.

## 9.2 Issuance of Authentication Key to Legal Persons and Legal Entities

The legal representative of the legal entity logs in to the "Authentication Key" application using his personal access codes and submits an application for registration and issuance of an Authentication Key, provided that his relationship as a representative is registered in the tax register data of the legal person/legal entity. Upon successful submission of the online application, the Authentication Key and access codes are sent via message to the myAADE digital inbox "My Messages" of the legal representative.

In the case of submission of the application for registration and receipt of an Authentication Key by a third person authorized by the legal representative, the third person enters the application using his personal access codes, fills in the TIN of the legal person or legal entity for which he is acting, retrieves its data, attaches the relevant authorization and submits the application. The application is routed for verification of the authorization and processing at the Tax Office or KEFODE. Upon successful completion of the checks by an employee of the Tax Office or KEFODE, the application is approved and the Authentication Key is issued, which, together with the access codes, is sent to the digital mailbox [myAADE](#) "My Messages" of the legal representative and the authorized third party if it is explicitly mentioned in the authorization.

**IMPORTANT:** For companies established in another member state of the European Union which acquire a TIN in Greece for VAT purposes in accordance with Decision 1113/2013 (B' 1252), if it is an individual, the option "I Act for myself" is selected to enter the application, without the need for physical identification. In the case of a legal entity, the "Legal Entity of Decision 1113/2013" option is selected to enter the application.

## 10 Reprints of Certificates of Registry

### 10.1 Certification of Current Picture of an Individual Person/Sole Proprietorship and Entity/Business Details

#### Procedure:

- The interested party (individual person) can issue automatically through the digital portal [myAADE](#) a certificate of their current picture with their name details, birth details, citizenship, identification documents, marital status, residential address, competent agency, details of deactivated TINs and optionally the taxpayer relationships, the associated TINs and his holdings. In the case of Sole Proprietorship, the certificate of current picture data includes the full name of the individual, the data of deactivated TINs with which they had started a business activity, the data of the registered office, the competent agency, the distinctive title, the commencement/cessation and the status of the business (for businesses with a business cessation, the last status before the cessation is displayed), the Greek Accounting Standards, VAT and Intra-Community Transactions, and excise tax (EFK) and optionally, business relationships, associated TINs, holdings, activities, facilities domestic and abroad, headquarters abroad, intra-Community distant sales of goods and provision of TBE services.
- In the case of an Entity/Business, a certificate of its current picture is issued with details of name, category and form of Entity/Business, expiration date, capital as the case may be, registered office address, competent agency, statutory information, distinctive title (for businesses other than SAs), commencement/ cessation, business status (for businesses with a cessation, the last status before the cessation is displayed), Greek Accounting Standards, VAT and Intra-Community Transactions and excise tax (EFK), and optionally the details of relationships, members/partners, associated TINs, holdings, activities, facilities domestic and abroad, headquarters abroad, intra-community distant sales of goods and provision of TBE services.

## 10.2 Certificate of the History of Changes of an Individual Person/Individual Business and Details of Entity/Business

### Procedure:

- The interested party (individual person) can automatically issue through the digital portal [myAADE](#) a certificate of the history of changes to the data of an individual person, which contains the current picture of the main data of the individual with the name data, data of birth, citizenship, identification document, marital status, residential address, competent agency, details of deactivated TINs and either a complete history with all the details of changes registered in the Tax Administration Register, or a complete history of changes in key elements, or a complete history of changes per category of key element. In addition, the certificate may optionally contain the full history of changes in the taxpayer's relationships, associated TINs and holdings.
- In the case of a Sole Proprietorship, the certificate contains the current picture of the basic information of the Sole Proprietorship, i.e. the full name of the individual, details of deactivated TINs with which they had started a business activity, details of the registered office address, competent agency, distinctive title, commencement/cessation and business status (for businesses with a business cessation, the last status before the cessation is displayed), Greek Accounting Standards, VAT and Intra-Community Transactions, and excise tax (EFK), and either a complete history with all the changes registered in the Tax Administration Register, or a complete history of key element changes, or a complete history of changes per category of key element. In addition, the certificate may optionally contain the full history of changes in business relationships, associated TINs, holdings, activities, facilities domestic and abroad, headquarters abroad, intra-Community distant sales of goods and provision of TBE services in distant sales.

A certificate of the history of changes to the Entity/Business data is issued which contains the current picture of the Entity/Business main data, i.e. the details of the name, category and form of the Entity/Business, expiration date, capital as the case may be, registered office address, competent agency, statutory elements, distinctive title (for businesses other than SAs), commencement/cessation, business status (for businesses with a cessation, the last status before the cessation is displayed), Greek Accounting Standards, VAT, Intra-Community Transactions, and excise tax (EFK), and either a complete history with all data changes registered in the Tax Administration Register, or a complete history of changes in key elements, or a complete history of changes per category of key element. In addition, the certificate may optionally contain the full history of changes in relationships, members/partners, associated TINs, holdings, activities, facilities domestic and abroad, headquarters abroad, intra-Community distant sales of goods and provision of TBE services in distant sales.

**NOTE:** In case the interested party wants a copy of a document that concerns him and is available only in the physical file and not digitally, he submits a relevant request to the digital portal [myAADE](#) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the procedure "Issue a copy from the physical file" of the "Registry" section.

**ATTENTION!** The request for a copy from the physical archive can only be submitted to the Tax Office or KEFODE.

**Supporting documents:**

In the "Request" field, the interested party writes (indicatively): "I request the granting of a copy from the physical Registry file kept in the agency".

The granting of certificates for use in agencies other than IAPR is defined in Decision 1161/03-07-2020 (B' 3020) as applicable. More specifically, Article 8, as applicable, states:

"In cases where the interested parties submit to the agencies and bodies of paragraph 2 of article 11 of Law 2690/1999, as applicable, clear photocopies of the certificates of commencement, change and cessation of work, they must also present a complete Certificate of the History of Changes of Business Elements (Sole Proprietorship or Entity/Business)."

It is noted that:

The above agencies and bodies:

In order to prove the Tax Identification Number (TIN), in addition to the TIN issuance certificate, any IAPR services document, which appears pre-printed, can be accepted, such as, indicatively, the act of administrative tax assessment, the income tax return, the proof of tax compliance and

In the cases where it is not possible to print certificates of commencement, change or cessation of activity or a Certificate of History of Changes to Details of an Individual Person/Sole Proprietorship or Entity/Business, because a long period has passed since the submission of the respective statements and especially, if there have been submitted to the Tax Offices, before the application of TAXIS, acceptable declarations of article 8 of Law 1599/1986, in which the interested parties declare the required details and their accuracy.

## 11 Legislative Framework and Provisions

### LAWS

- 1) Article 8 "Solemn Declaration" of Law 1599/1986 (A'75) "State-citizen relations, establishment of a new type of identity card and other provisions", as applicable,
- 2) Law 2690/1999 (A'45) "Sanction of the Code of Administrative Procedure and other provisions", as applicable,
- 3) Articles 80 "Stores of Health Interest" and 81 "Installation and operation of Theatres-Cinemas and Entertaining Education" of Law 3463/2006 (A'114) "Ratification of the Code of Municipalities and Communities", as applicable.
- 4) Law 4251/2014 (A'80) "Immigration and Social Integration Code and other provisions", (Residence permit for foreigners), as applicable,
- 5) Law 4387/2016 (A'85) "Uniform Social Security System-Reform of the insurance-pension system-Arrangements for taxation of income and games of chance and other provisions",
- 6) Chapter A "Establishment of the Independent Authority for Public Revenue" of Part One of Law 4389/2016 (A' 94), as applicable from time to time.
- 7) Law 4442/2016 (A'230) "New institutional framework for the exercise of financial activity and other provisions".
- 8) Law 4919/2022 (A'71) "Establishment of companies through the One Stop Services (OSS) and observance of the General Commercial Register (G.E.MI.) - Incorporation of Directive (EU) 2019 /1151 of the European Parliament and the Council of June 20, 2019 and Y.G.E.MI. (Services of G.E.MI.) Article 5 Data Protection (Article 161 of the Directive)9) Law 5104/2024 (A'58) "Tax Procedure Code and other provisions"

### DECISIONS

- 1) No. 1100330/1954/DM/ Decision 1133/06-10-2008 (B'2149) decision of the Minister of Economy & Finance "Definition of a new National Nomenclature of Economic Activities (Activity Codes 2008)", as amended and applicable, with the decisions of the Governor of IAPR: a) Decision 1170/09-11-2017 (B'4161) b) Decision 1134/17-07-2018 (B' 2983), c) Dec.1189/7-5-2019 (B'1676), d) Dec.1128/3-6-2020 (B'2475) and 1183/24-7-2020 (B'3680), e) Dec.1260/26-11-2020 (B'5296) f) Dec.1122/24-5-2021 (B 2287), g) Dec.1228/5-10-21 (B 4758), h) Dec.1239/25-10-21 (B 5082 5203) i) Dec.1003/07-01-2022 (B '126), j) Dec.1107/05-08-20022 (B'4265), k) Dec.1167/22-11-2022 (B 6105), l) Dec.1081/24-05-2023 (B 3570) m) Dec.1010/23-01-2024 (B' 497) n) Dec.1018/01-02-2024 (B' 856).2) Decision 1113/22.5.2013 (B' 1252/23-05-2013) of the decision of the Minister and Deputy Minister of Finance "Procedure for granting TIN and submitting periodic VAT returns for the payment of tax by taxable persons established in another member state of the European Union," as amended and in force by Decision 1089/24.3.2014 (B' 961/16-04-2014) and Decision 1153/2016 (B' 3511/01-11-2016).

- 3) Decision 1006/31-12-2013 (B' 19/2014) of the General Secretary of Public Revenue (GGDE) of the Ministry of Finance "Procedure and supporting documents for the issuance of a Tax Identification Number (TIN) / Change of Details and Commencement / Change and Cessation of Business Activity", as amended and in force by a) Decision 1178/2015 (B' 1940) of the above Secretary and b) Decision 1164/23-04-2019 (B' 1618), c) Decision 1188/07-08-2020 (B' 3409) and d) Decision 1002/31-12-2020 (A' 20), e) Decision 1257/20.12.2021 (B 6180), f) Decision 1134/10.10.2022 (B' 5241), of the Governor of IAPR,
- 4) Decision 1123/30-04-2014 (B'1220) "Change of the residential address, of the details of the police identity card as well as of the personal details of the taxpayers, with electronic procedures" as applicable,
- 5) Decision 1163/15-11-2016 (B'3779) "Cessation of activity of taxpayers (individuals, legal persons and legal entities) based on the actual time of cessation of their activity",
- 6) JMD with no. 63577/13-06-2018 (B'2380 and 2681) (Online Publication Number: 7XΨE465X18-7TE) "Definition of procedures, conditions, technical details and other issues regarding the operation of one-stop services for the establishment of companies" which was notified to the Tax Offices with Audit Directorate (DEL) E' 1109509 OUTG 2018/12-7-2018 circular of the Head of the General Directorate of Tax Administration (G.D.F.D.),
- 7) No. A.1104/18-03-2019 (B'1059) decision of the IAPR Governor "Definition of the type and content of Form M12 'Declaration of distance sales and provision of telecommunications, broadcasting and electronic services' and other provisions as for its submission", which was issued in accordance with the provisions of art. 6 of Law 4174/2013 (A'170) and no. 1027319/677/0006B (B'194/1998) Decision of the Minister of Finance (A.Y.O.), "Type and content of the forms used by the Tax Office Moschato of forms in the "Register" Subsystem of the Integrated Taxation Information System (OPSF or TAXIS)", as applicable,
- 8) No. A'1174/22-07-2020 (B'3095) decision of the Governor of IAPR "Issuance of a Tax Identification Number (TIN) to third country citizens who have agricultural activities in accordance with the provisions of article forty-two of Part IX of the Act of Legislative Content from 01/05/2020 (A'90), as ratified with the provisions of article 2 of Law 4690/2020 (A'104),
- 9) Dec. 1161/2020 (B' 3020/21-07-2020) decision of the Governor of IAPR "Certificates and attestations issued by the Tax Offices"
- 10) No. D.ORG. A'1125859 OUTG 2020/23-10-2020 (B'4738) decision of the Governor of IAPR "Organization of the Independent Authority for Public Revenues (IAPR)", as amended and applicable,
- 11) No. D.ORG. A'1081819/10-08-2020 (B'2871) decision of the Governor of the Independent Authority for Public Revenue (IAPR) "Amendment of no. D.ORG. A.1036960 OUTG 2017/10-03-2017 (B' 968 AND 1238) decision of the Governor of the Independent Authority for Public Revenue (IAPR), regarding the establishment of one (1) additional department entitled "Department XIII of the myAAElive service" in the Audit Directorate (D.EL.) of the G.D.F.D.",
- 12) A'1082/ 10-04-2020 (B' 13-03-2020) Registration of new users and re-registration of users in the TAXISnet electronic services as amended and applicable with A'1077/26-3-2021 (B'1433),

- 13) A'1086/12-04-2020 (B'1616) Type and content of the electronic application for the Issuance of TIN to individuals through the myAADElive service
- 14) A'1270/11-12-2020 (B' 508) "Procedure for the issuance of a Tax Identification Number to applicants for international protection",
- 15) A'1213/10-09-2021 (B' 4072) Change of details and cessation of activity of individuals, legal persons and legal entities using electronic services,
- 16) A'1221/27-09-2021 (B' 4572) and content of Declaration D21O for the issuance of TIN and the change of individual details and Declaration [A211](#) for the commencement, change, cessation of activity".
- 17) No. D.ORG. A'1065199 OUTG 2022/20-07-2022 (B'3886) decision of the Governor of IAPR "Transfer of powers and authorization of signature 'By order of the Governor' to bodies of the Tax Administration",
- 18) Decision 1074/17-06-2022 (B' 3036) "Issue of a Decision on the type and content of Declaration D212 for intracommunity distance sales of goods and TBE services"
- 19) Decision 1054/21-04-2022 (B'2154) "Determining the procedure and other issues for the digital submission of requests through the Digital Reception and Request Management Application of the Independent Authority for Public Revenue "My Requests".
- 20) Decision 1052/20-04-2022 (B'2063) "Procedure for granting a Tax Identification Number TIN/VAT to taxable persons not established within the European Union for their registration in the special regime of article 47c of the VAT Code.
- 21) JMD no. 3133.1/75335/2022 (B'5567/31-10-2022) "Electronic application for the issuance of a 'Charter Permit of a certain capacity of a commercial pleasure craft recognized in accordance with the law of another country' and the issuance of the 'Professional Pleasure Craft Fee in accordance with the Law Other Country'."
- 22) Decision 1058/04-11-2022 (B'5703) "Defining and updating the type and content of Tax Administration forms".
- 23) JMD no. 282 OUTG 2023/04-01-2023 (B'11) "Electronic service for commencing a sole proprietorship through the Unified Digital Portal of the Public Administration ([www.gov.gr](http://www.gov.gr) UDP)"
- 24) Decision 1081/24-05-2023 (B'3570) "Amendment and completion of Decision of the Minister of the Economy and Finance No. 1100330/1954/DM/Decision 1133/06-10-2008 'Definition of a new National Nomenclature of Economic Activities (Activity Codes 2008)' (B'2149)".
- 25) Decision 1096/28-06-2023 (B'4304) "Registry Certificates"
- 26) Decision 1151/10-10-2023 (B'5913) "Automatic updating of the Tax Register of the Independent Authority for Public Revenue with the changes in the data of sociétés anonymes, registered in the General Commercial Register, through interoperability of these information systems".
- 27) Decision 1177 (B'6447/10.11.2023) Issuance of TIN from home to minor unmarried children listed as dependents in the personal income tax return.
- 28) Decision 1185/23-11-2023 (B'6708) "Determining the procedure for the simultaneous issuance of TIN and Authentication Key to individuals"
- 29) Decision 1190/01-12-2023 (B'6801) "Registration of new users and re-registration of users in the electronic services for which the use of TAXISnet access codes is required"

- 30) Decision 1007 /16-01-2024 (B' 351) " Definition of the procedure for inclusion of new farmers in the special regime of Article 41 of the VAT Code and exclusion from it"
- 31) Decision 1069/02.05.2024 (B'2671) "Procedure and supporting documents for the appointment of a tax representative in accordance with article 8 of Law 5104/2024 'Tax Procedure Code and other provisions' (A' 58)"
- 32) Decision 1076/02.05.2024 (B'2670) "Definition of the conditions, the procedure and any other more specific matter of application of the provisions of article 5 of Law 5104/2024 (A' 58) for the digital notification of acts, decisions and other documents issued by the Tax Administration"
- 33) Decision 1119/25.07.2024 (B'4504) "Amendment of the decisions of the Governor of the Independent Authority for Public Revenue (IAPR) A.1096/28.06.2023 "Registry certificates issued automatically by the information system of the IAPR, through the myAADE digital portal" (B' 4304) and A.1161/03.07.2020 "Certificates and attestations issued by the Tax Offices" (B' 3020)."
- 34) Decision 1125/01.08.2024 (B'4556) "Amendment of the decision of the Governor of the Independent Authority for Public Revenue (IAPR) A.1069/02.05.2024 "Procedure and supporting documents for the appointment of a tax representative in accordance with article 8 of Law 5104/2024 'Tax Procedure Code and other provisions' (A' 58)"

#### **CIRCULARS / DIRECTIVES**

- 1) No. 1117989/2301/DM/Decision 1157/26-11-2008 circular of the Registry Directorate of the General Directorate of Tax Audits "Providing instructions for the correct application of 1100330/1954/DM/06-10-2008 (B'2149) decision of the Ministry of Economy & Finance "Definition of a New National Nomenclature of Economic Activities (Activity Codes 2008)",
- 2) The Nos. a) Decision 1146/05-07-2011 (OPN: 4ΑΣΟΗ-616), b) Decision 1221/26-09-2013 (OPN: ΒΛ9NH-ΣΑΟ), c) Decision 1238/24-10-2013 (OPN: ΒΛΛΑΗ-1Α8) circulars on "Addition of new Activity Code in the National Nomenclature of Economic Activities,
- 3) No. 1024945/665/DM/Decision 1087/08-03-2000 circular Commencement of activity of minors,
- 4) No. DES C 1158694 OUTG 2012/19-11-2012 document-directive of the Head of the Operational Planning Directorate "Stores of health interest", as applicable
- 5) Decision 1230/08-10-2013 circular of the General Secretary of Public Revenue (G.G.D.E.) "Issuing a TIN to foreigners, third-country citizens, holders of a foreigner's asylum-seeker's card or international protection-seeker's card",
- 6) Decision 1250/25-11-2013 circular of the General Secretary of Public Revenue (G.G.D.E.) "Issuing a TIN to foreign individuals, citizens of third countries who objectively lack a passport",
- 7) Decision 1252/20-11-2015 (OPN: 6ΩNYH-6ΩΗ) circular of the General Secretary of Public Revenue (G.G.D.E.) "Providing clarifications for the implementation of the provisions of the Tenth Chapter of the Tax Procedure Code (Law 4174/2013, articles 53-62)", (Fines),
- 8) Decision 1207/16-09-2015 (OPN: 7ΗΩPH-KTY) circular of the General Secretary of Public Revenue (G.G.D.E.) "Providing instructions for the implementation of provisions in par. 1 of article 26 of Law 4251/2014 (A'80) "Immigration and Social Integration Code and other provisions",

- 9) Decision 1039/01-04-2016 (OPN: 78ΚΓΗ-8ΡΦ) circular of the General Secretary of Public Revenue (G.G.D.E.) "Providing clarifications on issues concerning foreign individuals, third country citizens, who are beneficiaries of refugee status, subsidiary protection and staying in the country for humanitarian reasons",
- 10) Decision 1019/3-2-2017 "Providing instructions for the correct implementation of the provisions of Decision 1163/2016 (B'3779/23-11-2016)" Decision of the G.G.D.E.,
- 11) The Nos. a) Decision 1104/12-07-2017 (OPN: 66ΓΓ46ΜΠ3Ζ-7ΘΖ) and b) E. 2133/08-07-2019 (OPN: ΩΣ8Ζ46ΜΠ3Ζ-ΞΨΙ) circulars of the Governor of the Independent Authority for Public Revenue "Providing clarifications regarding the implementation of articles 80 and 81 of Law 3463/2006, as applicable",
- 12) Decision 1011/19-01-2017 (OPN: Ψ7ΛΘΗ-Φ4Α) "Clarifications regarding the issuance of a TIN to third-country citizens who stay in the country, under a regime of deferred removal or extension of return with voluntary departure",
- 13) Decision 1053/19-03-2018 (OPN: Ψ8ΛΡ46ΜΠ3Ζ-ΓΨ1) circular of the Head of the Audit Directorate "Extension of validity of residence permits for third-country citizens",
- 14) Decision 1140/23-07-2018 (OPN: 6ΒΨΖ46ΜΠ3Ζ-ΨΒΘ) circular of the IAPR Governor "Providing instructions regarding the validity check of the data proving the legal stay in the country of foreigners, citizens of third countries, before the completion of transactions to the Department or Office of Administrative and Computer Support of the Tax Office",
- 15) Directive of Audit Directorate (DEL) Circular 1042375 OUTG 2019/19-03-2019 directive of the Governor of IAPR "Provision of instructions for verifying the validity of the details of the documents legalizing residence in Greece of foreigners, citizens of third countries, who fall under the provisions of Law 4251/2014 (A'80), as applicable, upon submission to the Tax Office of Registry declarations",
- 16) Circular No. 2072/07-05-2019 (ΩΤΤ046ΜΠ3Ζ-ΛΤΦ) "Access of Tax Offices to the Integrated Information System of the Ministry of Immigration Policy and information of the Tax Offices regarding the validity of the details of the legalizing documents for residence in Greece of foreigners, citizens of third countries, which fall under the provisions of Law 4251/2014 (A'80), as applicable, upon submission to the Tax Office of Registry declarations".
- 17) Circular No. 2157/08-08-2019 (OPN: ΩΨΙΘ46ΜΠ3Ζ-ΘΓΖ) "Repeal of Decision 1140/2018 circular, as regards the part concerning the cards and residence permits of foreigners, third-country citizens or stateless persons entitled to refugee status, issued by the Asylum Service",
- 18) Circular No. 2158/09-08-2019 (OPN: ΩΟΞΦ46ΜΠ3Ζ-ΟΘΩ) "Providing instructions regarding the issuance of TIN and Authentication Key to individuals, foreign citizens of third countries, holders of permits issued and renewed by the Asylum Services and the Hellenic Police, competence of Tax Office A' Athens and M' Athens as well as Tax Office D' Thessaloniki and E' Thessaloniki",
- 19) Circular No. 2132/08-07-2019 (OPN: Ψ49146ΜΠ3Ζ-Η4Ω) "Providing instructions for the correct implementation of Decision 1006/2013 (B'19), decision of G.G.D.E. after its amendment with the provisions of Dec.1164/2019 (B'1618) of the decision of the IAPR Governor",

- 20) The Nos. a) Circular 2092/24-06-2020 (Online Publication Number: 6ZBI46ΜΠ3Z-NIT), b) Circular 2110/14-07-2020 (OPN: 90HN46ΜΠ3Z-Ψ57), c) Circular 2122/28-7-2020 (OPN: 6ΕΨ846ΜΠ3Z-ΠΚΘ), d) Circular 2144/01-09-2020 (OPN: 6ΧΚΜ46ΜΠ3Z-6ΩΤ), e) Circular 2180/05.11.20 (OPN: 6ΕΨΚ46ΜΠ3Z-Ο31) f) Circular 2019/21-01-2021 (OPN: 6ΝΝΝ46ΜΠ3Z-ΒΩΣ) e) Directive 3020/15.03.2023, g) Directive 3023/21.03.2023, circulars of the IAPR Governor, related to Notification of decisions of the Minister of Immigration and Asylum, on Extension of validity of Residence Permits, International Protection Applicants' Cards and residence cards and permanent residence cards,
- 21) Circular 2139/06-08-2020 (OPN: Ω0ΛΡ46ΜΠ3Z-ΠΓΧ) Notification of provisions of Joint Ministerial Decision oik.17535/D1.6002-06/05/2020 (B'1754) regarding the electronic security transactions of the Electronic National Social Security Agency e-E.F.K.A.,
- 22) Circular 2036/0-02-2020 "Carrying out an autopsy at the commencement / change of business activity,
- 23) Circular 2151/14-07-2021 (OPN: ΨΗ0Α46ΜΠ3Z-ΕΧΟ) Provision of instructions for dealing with citizens of the United Kingdom and their family members",
- 24) Circular 2054/20-07-2022 "Providing clarifications and instructions for the correct implementation of the provisions of Dec.1257/20.12.2021 (B' 6180) of the IAPR Governor".
- 25) Circular 2084/07-12-2022 "Providing clarifications for the uniform implementation of the IAPR Governor's Decision 1134/05-10-2022 (B' 5241 and B' 5246)"
- 26) Circular 2040/2023 Provision of instructions for the correct implementation of Decision 1163/2016 (B'3779)
- 27) Directive 3020/15.03.2023. Notification of Decision bearing Protocol No. 81645/08.02.2023 (OPN: 990046ΜΔΨΟ-Σ1Λ) of the Minister of Immigration and Asylum entitled "Extension of validity of Ministerial Decision 131035/04.03.2022 'Implementation of temporary protection of P.D. 80/2006 due to mass influx of displaced persons from Ukraine' (OPN: ΡΠ1146ΜΔΨΟ-ΩΙ4)"
- 28) Directive 3023/21.03.2023 "Notification of circular Prot. no. 759440/16.12.2022 of the Ministry of Immigration and Asylum, entitled "Electronic submission of applications for initial granting and renewal of residence permits, in accordance with the provisions of Law 4251/2014 (A' 80) and P.D. no. 106/2007 (A' 135)".
- 29) Circular 2024/ 09.04.2024 "Providing clarifications regarding the tax treatment of short-term leases in the context of the sharing economy following the amendments brought about by the provisions of Law 5073/2023"
- 30) Directive 3038/02.08.2024 "Notification of Decision with Prot. No. 64419/21.02.2024 (Online Publication Number: 90I346ΜΔΨΟ-89B) of the Minister of Immigration and Asylum, entitled "Extension of validity of Decision no. 131035/04.03.2022 of the Minister of Immigration and Asylum 'Application of temporary protection of P.D. 80/2006 due to mass influx of displaced persons from Ukraine' (Online Publication Number: ΡΠ1146ΜΔΨΟ-ΩΙ4)"

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