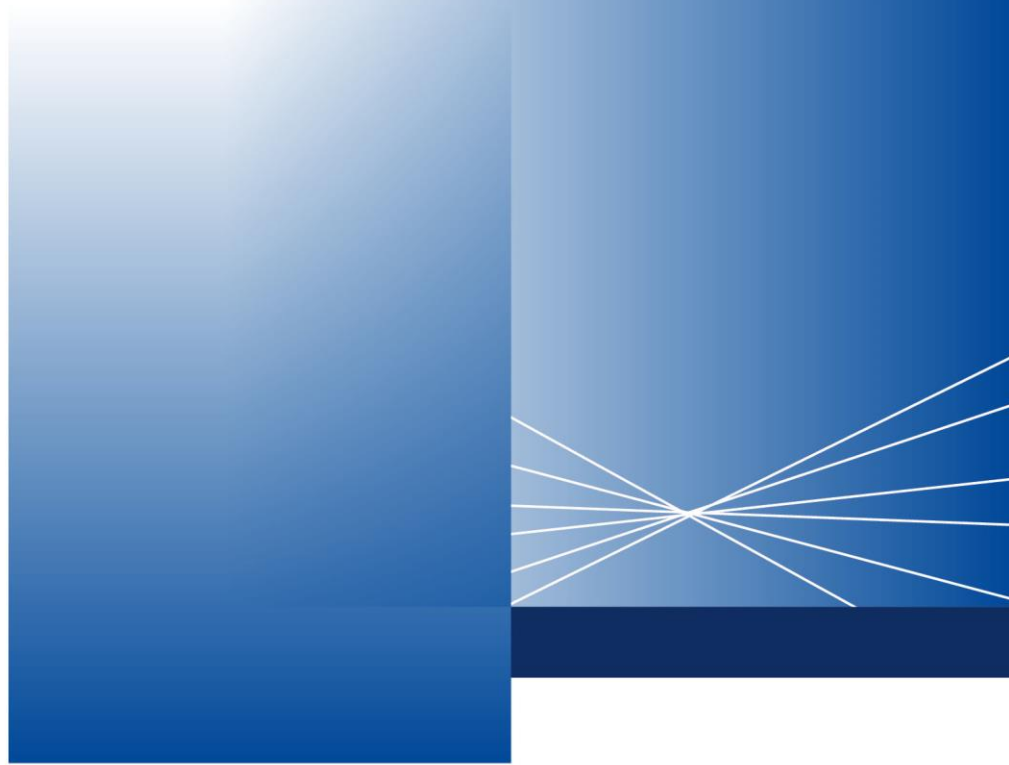




**AAΔE**

Independent Authority  
for Public Revenue (IAPR)

SERVING PUBLIC INTEREST  
AND SOCIETY AT LARGE



# **Frequently Asked Questions about the Statement of the Digital Transaction Fee Payment**

ATHENS, 01 DECEMBER 2023

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

**A** For already registered users, no registration process is required; the access codes (username and password) already used are valid. Legal Persons registered in the online services or re-certified must authorize a natural person as a representative or accountant or accounting firm to submit a statement from the authorization application **myAADE**. Natural Persons who have registered for the online services or have been re-certified, if they wish to have the statements submitted by an accountant or accounting firm, should authorize the accountant or accounting firm to implement the authorizations.
2. **Q Can I submit overdue statements through the myAADE service?**

**A Yes.** You can submit late financial year statements from 01-12-2024 onwards.
3. **Q Can I submit amending statements?**

**A Yes.** Amending statements must be submitted through the application.
4. **Q If I finalize a statement and find an error, can I correct it?**

**A Yes.** After the final submission of the statement, the amount of the statement is confirmed. The possibility of correction can be done immediately on the same day.
5. **Q When is a finalized statement considered received?**

**A** A statement is considered received after its final submission.
6. **Q What happens when the due date has passed without the fee being paid?**

**A** In case of overdue statement or non-payment of fees within the deadlines, the provisions of articles 52 and 53 of Law 5104/2024 shall apply.
7. **Q When is the Digital Transaction Fee Statement submitted?**

**A** The deadline for statement submission and payment is until the end of the month following the issuance of the deed or transaction.
8. **Q Is the submission of initial and amending statements of the Digital Transaction Fee now mandatory using an electronic method of communication?**

**A Yes.** Submitting a statement via **myAADE** is mandatory (on-time/overdue).

9. **Q** **How do I submit initial statements in the application?**

- A** On the initial screen of the statement, you can see the registry details registered in our service, as well as the submitted statements you have made for this tax.
- Step 1:** Submit a statement and select whether you want to submit for yourself or as a legal representative.
- Step 2:** Select between annual or monthly statement periodicity, year, and month. The annual statement only concerns a current installment account. For all other operations, the obligation to submit is monthly.
- Step 3:** To start the submission process, press the **"+" button**.
- Step 4:** Filling in the details of the counterparty is mandatory. If it is a foreign tax resident, without permanent installation in Greece and does not have a TIN, fill in the mandatory fields, after first deactivating the button: **"TIN Statement"**. If it is a legal person or legal entity based abroad and does not have a TIN, fill in the mandatory fields, after first activating the button: **"Legal Person"**.

**Step 5:** The next mandatory step is the Digital Transaction Fee **category selection**:

1. Loans
2. Current installment account
3. Deposits and withdrawals
4. Sale of movable or intangible property
5. Transfer of business
6. Distribution of inheritance, bequest and in general common property
7. Other contracts
8. Compromise
9. Compensations
10. Default interest and statutory interest
11. Bank checks
12. Subscriptions paid to Chambers of Commerce, Professional Associations and Unions
13. Prizes and awards
14. Leases of real estate with the State or a General Government Agency as the counterparty
15. Compensations paid by and to the State and Public Sector Entities
16. Subsidies, financial aids, grants from the State or Public Sector Bodies
17. Remuneration of the State and General Government Agencies for the provision of a service
18. Transactions carried out in cadastral offices
19. Adjacent contract

**Step 6:** You then characterize the **activity** as:

- **business**

- **non-business**

**Step 7:** From the above option that you will declare, the subcategories with the corresponding operations will also be displayed for you to select.

**Step 8:** You then declare the status of obligation to submit the declaration.

**Step 9:** Mandatory fields for submitting the statement are the following information: "**Transaction Number**", "**Transaction Date**".

**Final step:** Enter the amount subject to the fee. The payable fee is calculated by the service. Save your entry with the "**Save**" button.

If you want to continue with further operations, press the "**+ Save and Add**" button.

To submit the statement definitively, press the "**Submit**" button.

10. **Q** [Can I save the statement and finalize it later?](#)

**A** **Yes.** After creating a statement, a user can save it temporarily, at any stage before submitting it, after the mandatory fields of the statement have been filled out. The user can then modify it again and submit it later.

11. **Q** [How do I submit the amending statements in the application?](#)

**A** You select the statement you want to modify, and the amount you have submitted with the original one is displayed. There are two possibilities for modification:  
a) delete the record **by pressing the orange button with the bucket**  
b) correct it **by pressing the blue button with the pen**  
The amending statement will result in either an additional certification or a deletion of certification.

When the modification results in a **reduction of the amount** submitted with your initial statement, to complete the submission, **it is required** to attach supporting documents to be checked by our service.

Until the check is complete, you cannot edit the statement.

12. **Q** [Is it possible to register multiple transactions in the application?](#)

**A** With the "+ Save and Add" button, you can register as many operations as you wish; there is no limit. Also, you can attach a file per transaction, by selecting the "Attachments" button.