



ΑΑΔΕ

Independent Authority
for Public Revenue (IAPR)

SERVING PUBLIC INTEREST
AND SOCIETY AT LARGE

Frequently Asked Questions for the Recycling Fee Return Declaration

ATHENS, JANUARY 2026

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

A For already registered users, a new registration process is not required, as the existing access details (username and password) are still valid.

Legal Persons that have registered for electronic services or have been re-certified must authorize either a natural person as a representative or an accountant or accounting firm to submit a declaration from the myAADE authorizations application.

Accordingly, Natural Persons who have registered for electronic services or have been re-certified and wish to have their declarations submitted by an accountant or accounting firm, must proceed with the relevant authorization from the myAADE authorization application.

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

A Yes. The possibility of submitting initial returns, both on time and late, is provided for tax periods from the second quarter of 2022 onwards.

3. **Q Can I submit Amending Declarations through the myAADE service?**

A No. Amending declarations are not submitted through this application, but are filed exclusively digitally through the Digital Reception and Request Management Application "My Requests".

4. **Q If I finalize a declaration through the myAADE service and discover an error, can I make a correction through the myAADE service?**

A To correct it, it is necessary to submit a relevant request through the Digital Reception and Request Management Application "My Requests", attaching the necessary supporting documents, to the competent Tax Office or Tax Procedures and Service Center.

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

A A declaration is considered received upon its final submission through the myAADE digital portal (myaade.gov.gr), given that, according to the provisions of Law 5104/2024, the tax payment is disconnected from the receipt of the declaration and the tax certificate.

6. **Q What happens when the due date (based on the Debt Identification) passes without the tax being paid?**

A In the event of the expiry of the deadline for submitting the fee, the provisions of articles 52 and 53 of Law 5104/2024 apply.

7. Q Can I view, through the myAADE service, declarations that I have submitted for a calendar period to the Tax Office?

A Yes. When selecting the tax and year in the "Continue" indication, then selecting the "Edit Declarations" option, the possibility is provided to view the declaration and the source of origin of the saved declarations.

8. Q Is the submission of Recycling Fee Return declarations now mandatory using an electronic communication method?

A Yes. Submission of the declaration via electronic communication method is mandatory, both for on-time and late initial returns from the second quarter of 2022 onwards.

9. Q How are declarations submitted in the application?

A The declaration is submitted by selecting the year and quarter, entering the quantity in pieces and confirming the submission via the "Submit Declaration" button.

10. Q Can I save the declaration and finalize it later?

A Yes. The declaration can be temporarily saved by selecting the "Temporary Save" button.

When the declaration for the same quarter is displayed again through the search function, the registered declaration appears as temporarily stored, in order to check and complete its submission.

11. Q Is there an obligation to submit a declaration for the quarter in which no Recycling Fee has been withheld?

A No. There is no obligation to submit a zero return by those liable in cases where, during the specific period, no Recycling Fee has been withheld.