

TAX BRIEFING: Monthly Insight

## Recent Developments in Tax Legislation

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### A. Law 4984/2022 Ratifies the New Double Tax Treaty and Protocol with France

1. By way of Law 4984/2022 (Government's Gazette Bulletin A' 202/25.10.2022) (the Law) Greece ratified the double tax treaty (DTT) with France for the avoidance of double taxation.
2. The new treaty (the Treaty) replaces the 1964 Treaty (the Old Treaty).
3. The main provisions of the Treaty can be summarized as follows:
  - a. The applicable withholding tax rates are 5% on royalties and interest and 15% on dividends.
  - b. The withholding tax on interest is reduced to 0% if the interest is paid:
    - i. for a credit sale of industrial, commercial or scientific equipment or for a credit sale of goods or merchandise between enterprises;
    - ii. on loans granted by credit institutions; or
    - iii. to the government or a governmental entity or is insured, guaranteed or subsidized by such entity.
  - c. The withholding tax on dividends is reduced to 0% in cases where the beneficial owner of the dividends is a legal entity holding more than 5% of the capital of the related distributing legal entity during a 24 month period, including the date that the dividends are distributed.

- d. The place of effective management becomes an important factor for the tax residence of legal persons or entities registered in Greece or France.
  - e. The non-discrimination clause applies only to individuals (natural persons).
  - f. A principal purpose test (PPT) is introduced to prevent tax abuse.
4. The Treaty will apply from 1 January 2023 as long as France ratifies the agreement before 31 December 2022.

### B. Decision A.1141/2022 on the Submission of Auditors' Tax Certificates to the Independent Authority of Public Revenues

1. By way of Decision A. 1141/2022, the Independent Authority of Public Revenues (IAPR) amended Decision POL. 1124/2015 with regard to the date of submission of the tax audit certificate issued by Certified Auditors and Audit Firms (Article 65A of Law 4174/2013).
2. Under the new provisions, following the submission of the annual income tax return of a legal entity, a draft of the tax audit certificate must be submitted by the Certified Auditors/Audit Firm to the audited legal entity by the 10th day of the 11th month from the end of the audited accounting year.
3. The audited legal entity must submit its comments to the Certified Auditors/Audit Firm within 15 days from the receipt of the draft tax audit report.
4. The annual tax audit certificate must be notified to the audited legal entity and uploaded to the respective database of the IAPR by the end of the 11th month from the end of the audited accounting year.

### C. Decision A.1134/2022 of the Independent Authority for Public Revenues (IAPR) amends Circular 1006/31.12.2013 on the Issuance of Tax Identification Numbers of Natural Persons

1. By virtue of Decision A.1134/2022 a Tax Identification Number (TIN) may be assigned to a domestic or foreign tax resident natural person from any Tax Office, irrespective of

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their residential address or their tax representative's address.

2. Until now, a TIN could be issued only by the competent tax office of the taxpayer or their tax representative.
3. No authorized power of attorney is required for lawyers acting on behalf of the taxpayer in the application for the issuance of a TIN. If the individual acting on behalf of the applicant is not a lawyer, they must present a certified power of attorney from the taxpayer together with their identification card number to the Tax Office.
4. Natural persons who are non-EU tax residents and holders of permits issued and renewed by the Asylum Services and Greek Police under the jurisdiction of the Tax Office A' Athens, IG Athens, D' Thessaloniki and E' Thessaloniki, must

submit the application and the respective supporting documentation for the issuance of a TIN to the competent tax office in accordance with Decision 1065199/20.07.2022.

5. Natural persons residing in Greece or abroad can use the online platform 'myAADELive' to book appointments with the tax office for the issuance of a TIN by way of a video call with the competent officer.
6. From 17 October 2022 onwards, amendments to a natural or legal person's details as well as declarations regarding termination of business activities, must be submitted exclusively through the platform myaadegov.gr.
7. From 1 November 2022 onwards, declarations and supporting documents must be submitted exclusively through the platform myaadegov.gr in the application "My Requests".

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