

ACCOUNTING GUIDE

1 WHAT IS A TAX DECLARATION?

It is a declaration submitted electronically on the website of the Independent Authority for Public Revenue (AADE - www.aade.gr). Those required to submit it (see point 2 below) report their income and assets acquired or held during the previous tax year, on an annual basis. This procedure is used to calculate the amount of tax owed by each individual, based on their income and assets (such as vehicles, property etc.)

2 WHO HAS TO SUBMIT A TAX DECLARATION?

A tax declaration must be submitted by any person who resides in Greece, has reached the age of 18, and was in Greece during the previous tax year (January to December). It is also important to highlight that those who have no income, or a fixed residence are also required to submit a tax declaration.

3 WHY DO WE NEED TO SUBMIT A TAX DECLARATION?

Firstly, because it is **mandatory**. In addition, submitting a tax declaration helps prove that a person resides in Greece for the year of submission. Finally, filing a tax declaration **facilitates** other procedures, such as opening a bank account, applying for benefits, dealing with public services, and gaining access to various rights and programs.

4 WHEN IS THE DEADLINE FOR SUBMITTING THE TAX DECLARATION?

The submission of a tax declaration can usually be carried out between April and the end of June.

5 WHAT HAPPENS IF YOU DON'T SUBMIT THE TAX DECLARATION FOR A YEAR OR IF YOU SUBMIT IT AFTER THE DEADLINE?

In both cases you will be charged a fine of 100€. You may also not be entitled to apply for a benefit.

6 WHAT DO I NEED TO HAVE TO SUBMIT THE TAX DECLARATION?

You will need TAXISnet codes, a Tax Identification Number (AFM), a social security number (AMKA or PAYPAA) and the personal data of any dependents (children and spouse).

7 WHAT ARE THE TAXISNET CODES?

These are unique personal codes consisting of a username and password, used to log in to various online government systems. To obtain TAXISnet codes, you must have a Tax Identification Number (AFM), a phone number, and an active email address. **It is very important not to lose your TAXISnet codes and never share them with anyone, as they contain strictly personal information.**

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WHAT IS AFM?

The AFM (Tax Identification Number) is a unique number issued by the Greek tax authorities to every person aged 18 or older who resides in Greece. It is used to record all financial, insurance, and accounting activities. The AFM is considered one of the most essential personal identifiers, as it is required to access almost all public and private services.

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WHERE SHOULD I GO TO SUBMIT A TAX DECLARATION?

You have two options. The first is to visit a private accountant, where you will need to pay a service fee (usually around €30). The second option is to go to a non-governmental organization (NGO) that has an accountant. In this case, all services are provided **free of charge** to beneficiaries.

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RESULT AFTER SUBMISSION OF THE TAX DECLARATION

After submitting your tax return, you will receive a tax assessment notice from AADE, which will show the result of your tax calculation. There are three possible outcomes: Zero, Payable, or Refundable.

- **Zero:** You do not need to pay any tax.
- **Payable:** You need to pay tax. The payment is made in 8 equal installments, either directly at the bank by presenting your tax return, or through e-banking.
- **Refundable:** You are entitled to a tax refund (to receive it, you must have a registered bank account with an IBAN).

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WHAT SHOULD YOU PAY ATTENTION TO DURING A YEAR THAT YOU WORK?

Each employee for the year in which they work, will have to spend 30% of their income by using their bank card to avoid paying a fine.



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CHANGE OF PERSONAL DATA

If your address or ID number changes, you must inform the tax office, specifically the tax office responsible for the area where you live. You can update your home address electronically through the TAXISnet system. However, if your ID number changes, you must notify your local tax office in person.

For any additional information or if you need any further assistance, please do not hesitate to contact us!



Athens Solidarity Center
2 Domokou str., Athens



Tel. +30 210 82 20883



athens@solidaritynow.org



Thessaloniki Solidarity Center
25D I.Koletti str., Thessaloniki



Tel. +30 2310 555263-4-6



thebluecenter@solidaritynow.org