



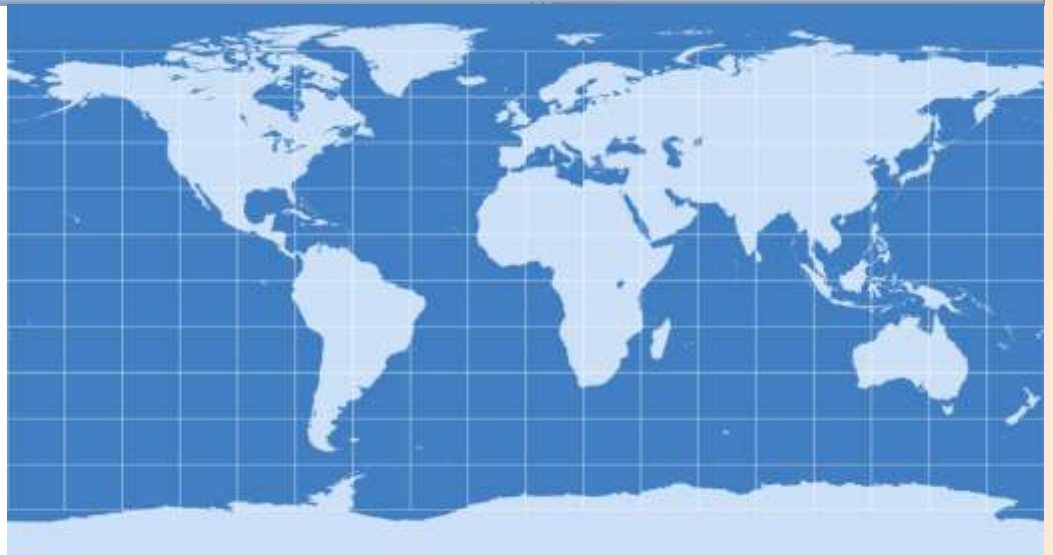
HELLENIC REPUBLIC



ΑΑΔΕ

Ανεξάρτητη Αρχή
Δημοσίων Εσόδων

**Guide with useful information for the granting of
T.I.N./VAT Registration Number and the submission of
VAT Returns by taxable persons, who are established in
another member-state of the EU or in a third (non-EU)
country**



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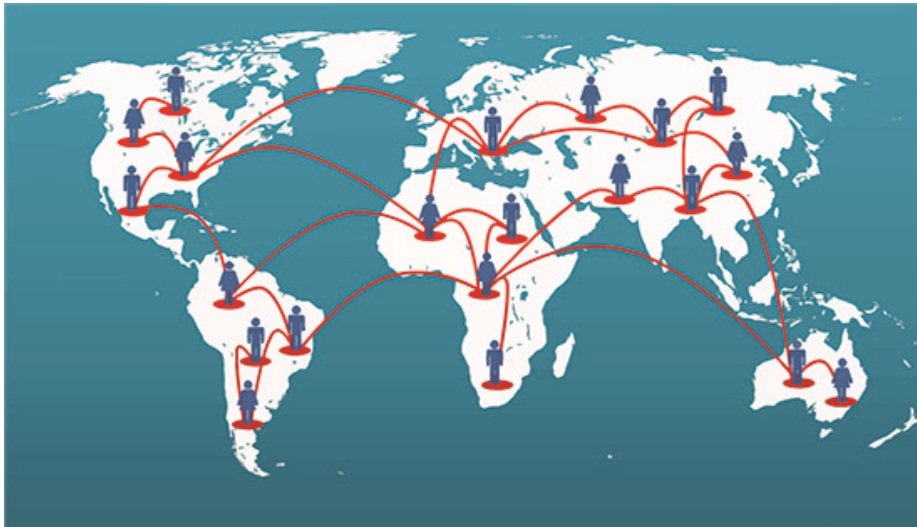
INTRODUCTION

The "Guide with useful information regarding the procedure for the granting of T.I.N./VAT Registration Number and the submission of VAT returns concerning tax payment by taxable persons who are established in another Member State of the European Union (EU) or in a third (non-EU) country" aims to provide useful information in a simple and comprehensible manner, through the use of Frequently Asked Questions (FAQs), concerning the procedures for: a) obtaining a T.I.N./VAT Registration Number for a foreign company in Greece, and b) appointing a tax representative for VAT purposes for a foreign company in Greece.

It is addressed to companies established outside Greece that carry out transactions for which they are liable for payment of VAT in Greece, without the obligation to have a permanent establishment in Greece, based on the provisions laid down in the income tax legislation (e.g. the establishment of a branch of a foreign enterprise in Greece).

In addition, it is noted that this Guide is not addressed to companies established in Greece, which carry out taxable transactions in another EU Member State and are liable for VAT in that Member State. For this type of information, interested parties must contact the Tax Administration of the respective Member State(s).

Lastly, it is clarified that this Guide includes only the most important issues set out in relevant decisions and circulars. Therefore, in order to facilitate the interested parties seeking further information, a table listing all -relevant to the subject- decisions/circulars with the respective provisions and instructions is provided in Annex II.



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ABBREVIATIONS

I.A.P.R.	Independent Authority for Public Revenue
T.I.N.	Tax Identification Number
D.O.Y.	Local Tax Office
E.U.	European Union
VAT	Value-Added Tax
VIES	VAT Information Exchange System
AΔA	Online Publication Number

GENERAL

1. When is a company –with an establishment in another EU Member – State or in a third (non-EU) country– considered liable for registering in Greece for VAT purposes?

When a company, established in another EU member state or in a third (non-EU) country, carries out taxable transactions in Greece for which it is not required to have a permanent establishment in Greece but is considered liable to pay VAT in Greece, that company must be registered in Greece for VAT purposes.

Indicatively, some of these taxable transactions could be the following:

- a. imports or intra-community acquisition of goods,
- b. installation or assembly of goods by the supplier, within the Greek territory, e.g. a German company that sells machinery and undertakes the installation and delivery of that machinery to an industry in Thessaloniki,
- c. work related to immovable property in Greece, e.g. a Chinese engineer undertakes the supervision of the construction of a swimming pool in Athens,
- d. inland transport of persons, for the part of the journey that is made within the Greek territory,
- e. intra-community transport of goods, delivered to non-taxable persons, where the place of departure is Greece and the place of delivery is a third country, for the part of the shipment that is effected within the Greek territory,
- f. ancillary services for the carriage of goods and persons to non-taxable persons (B2C transactions), provided that the relevant services are physically carried out within the Greek territory,
- g. short-term hiring of means of transport, as long as the foreign company (lessor) places the means of transport at the disposal of the customer within the Greek territory,
- h. admission (ticket) to cultural, artistic, sporting, scientific, educational, recreational or similar activities that take place within the Greek territory,
- i. cultural, artistic, sporting, scientific and other services rendered to non-taxable persons within the Greek territory,
- j. catering or restaurant services which are physically carried out within the Greek territory,
- k. importation of goods into Greece, which are then dispatched or transported to another EU member-state (Customs scheme 42.00),
- l. storage of goods and subsequent sale in Greece, e.g. when a Chinese company sends and stores electrical appliances in a logistics company in Athens, so as to cover the future orders by its customers in Greece.

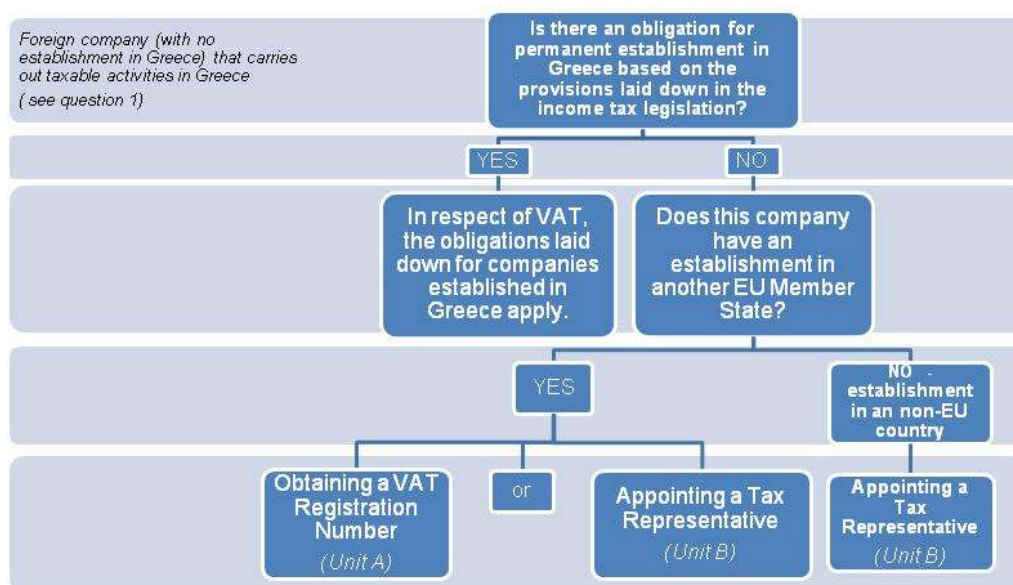
2. How can a company established in another EU Member State be registered in Greece for VAT purposes only?

For taxable transactions (see question no. 1) carried out within the Greek territory by a company established in another EU Member State, for which Greece is the place of taxation and, provided that there is no obligation for a permanent establishment in the country, the company may choose either to **obtain a Greek T.I.N./VAT Registration Number through the appointment of a tax representative**, who will be acting on behalf of the company (the tax representative will be liable for the submission of VAT Return statements, for the payment of the tax due and will be jointly and severally liable), **or to obtain a Greek T.I.N./VAT Registration Number** and fulfill its own reporting obligations and pay the tax due.

3. How can a company established in a third (non-EU) country be registered in Greece for VAT purposes only?

For taxable transactions (see question no. 1) carried out within the Greek territory by a company established in a third (non-EU) country, for which Greece is the place of taxation and, provided that there is no obligation for a permanent establishment in Greece nor the tax is due by the Greek client, it is required that the company **obtains a Greek T.I.N./VAT Registration Number through the appointment of a tax representative**, who will be acting on behalf of the company (the tax representative will be liable for the submission of VAT Return statements and the payment of the tax due and will be jointly and severally liable).

Registering for VAT purposes in Greece for companies established inside or outside the EU, with no establishment within the Greek territory



UNIT A: GRANTING OF T.I.N./VAT REGISTRATION NUMBER (POL. 1113/2013 - Ministerial Decision, as applicable)

4. What is the process for issuing a T.I.N./VAT Registration Number?

A company that has not obtained a T.I.N./VAT Registration Number for any other cause in Greece, may submit to the Local Tax Office (DOY A' of Athens), via e-mail (email address: doyaathinon@1836.syzefxis.gov.gr), the declaration in Annex I of POL. 1113/2013 - Ministerial Decision, which is available at IAPR's official website: <http://www.aade.gr/sites/default/files/2017-01/declofactivity.doc> and constitutes a Declaration for Issuance of VAT Registration Number / Commencement of Business for Taxable Persons without establishment in Greece.

The competent tax office (DOY A' of Athens), after having verified the declaration with the VIES data, registers the commencement of business in the Registry subsystem (TAXIS) and grants a VAT Registration Number to the applicant, who is notified by e-mail.

5. How is the declaration in Annex I of the Ministerial Decision POL. 1113/2013 filled in? (Declaration for Issuance of VAT Registration Number/ Commencement of Business for Taxable Persons without establishment in Greece)

Legal persons and legal entities are required to complete the fields in Table A1 (NAME OF ENTITY, TRADE NAME, LEGAL STATUS), as per their constitutional documents.

Natural persons shall complete the fields in Table A2 (MALE/FEMALE, SURNAME, NAME, FATHER'S SURNAME, FATHER'S FIRST NAME, MOTHER'S SURNAME, MOTHER'S FIRST NAME, DATE OF BIRTH, PLACE OF BIRTH, NATIONALITY, PASSPORT/IDENTITY CARD), as per the respective identity document.

The other Tables shall be completed by all (natural persons and legal entities).

The correct completion of the corresponding fields for each case is a prerequisite for successfully granting a TIN; in any other case, the submitted data will not be verified through the VIES system.

6. How can a company find the NACE Activity Code Number that corresponds to its business activity?

Select the correct NACE Activity Code Number based on the Regulation 1893/2006/EC, which is available at the following URL: <http://eur-lex.europa.eu/legal-content/EL/TXT/PDF/?uri=CELEX:32006R1893&from=en>.



7. In which cases would the T.I.N./VAT Registration Number not be granted?

The VAT Registration Number is not granted in the following cases:

- the data of the submitted declaration of Annex I have not been filled in properly, or
- the declaration data cannot be verified through the VIES system, or
- the company has already been granted a T.I.N./VAT Registration Number in Greece (through the appointment of a tax representative or any other cause).

8. How long does it take for the T.I.N./VAT Registration Number to be granted?

Provided that all the required information in the Declaration of Annex I of the Ministerial Decision POL. 1113/2013 has been correctly completed, the VAT Registration Number shall be granted within a few days.

9. What should the company do after receiving the T.I.N./VAT Registration Number?

The company, after being notified by the Local Tax Office (DOY A' of Athens) via e-mail about the VAT Registration Number granted, has to register as a user of the electronic services of IAPR (myTAXISnet). Relevant instructions are available in Annex I of this Guide, so as to enable users to register.

After this step, the company will be required to activate its account. In order to complete this step, the company has to be granted an authentication code first.



10. How is the authentication code granted?

The company, after having registered as a user of the electronic services "myTAXISnet", will have to send an e-mail to the competent tax office "D.O.Y. A' of Athens" (email address: doyaathinon@1836.syzefxis.gov.gr), mentioning the VAT Registration Number granted, the company's trade name, that it has completed its registration in the electronic services and that its request is related to the assignment of an authentication code.

11. What is the process for updating the Tax Register in the event of changes effected in the foreign company's data?

In the event of any changes in the information initially declared in the statement of Annex I of the Ministerial Decision POL. 1113/2013, the company is required to submit the declaration of Annex II of the Decision POL. 1153/2016 (B' 3511, ΑΔΑ: ΩΒΜΥΗ-ΧΔΔ) by the

General Secretary for Public Revenue, indicating with an (X) the box “CHANGE”, filling in the “VAT Registration Number obtained in Greece”, the “Name of Entity” or the corresponding fields for natural persons (name/surname/father’s name & surname) in Tables A1/A2 of the Decision POL. 1153/2016, as appropriate, as well as any information that has changed, **within thirty (30) days** after this change(s) has been effected.

The relevant declaration may be found in IAPR’s official website: http://www.aade.gr/sites/default/files/2017-01/dereg_declofchanges.doc and has to be submitted electronically to the competent Local Tax Office (D.O.Y. A’ of Athens) via e-mail: doyaathinon@1836.syzefxis.gov.gr .

After verifying the new data declared through the VIES system, the relevant information is registered in the TAXIS Registry subsystem and the company is notified by e-mail.

12. What is the procedure for declaring the cessation of the company’s taxable activities in Greece?

In the event that the foreign company ceases to carry out taxable transactions in Greece, it is required to submit the declaration in Annex II of the Decision POL. 1153/2016, **within thirty (30) days** after the cessation of taxable transactions in Greece, indicating with an (X) the "TERMINATION/CESSATION" box, filling in the “VAT Registration Number obtained in Greece”, the “Name of Entity” or the corresponding fields for natural persons (name/surname/father’s name & surname) in Tables A1/A2, as appropriate.

The relevant declaration may be found in IAPR’s official website: http://www.aade.gr/sites/default/files/2017-01/dereg_declofchanges.doc and has to be submitted electronically to the competent Local Tax Office (D.O.Y. A’ of Athens) via e-mail: doyaathinon@1836.syzefxis.gov.gr .

After verifying the new data declared through the VIES system, the relevant information is registered in the TAXIS Registry subsystem and the company is notified by e-mail.



13. Which obligations does a company have to fulfill after having been granted a T.I.N./VAT Registration Number in accordance with the procedure laid down in Ministerial Decision POL. 1113/2013?

A company that has been granted a TIN is required to submit the following statements:

- a) **“VAT Return statement”**. The VAT return is electronically submitted every quarter (irrespective of its balance – debit, credit, nil). The deadline for the submission of the VAT Return is the last working day of the month following the quarter. The VAT return is available in English on IAPR’s official website: http://www.aade.gr/sites/default/files/2017-02/F2_EnglishVersion.pdf

Taxable Period for a company that has been granted a T.I.N. in accordance with the procedure of POL. 1113/2013.	VAT Return statement: <u>Last working day</u> of the month following the taxable period
Quarter: 01.01 – 31.03, 01.04 – 30.06, 01.07 – 30.09, 01.10 – 31.12	Indicatively, for the 1st Quarter of 2018, the deadline for submission was: <p style="text-align: center;">30.04.2018</p>

- b) **“Declaration of changes”**. This statement is submitted in case of any change(s) effected, e.g. change of address, contact information, etc.
- c) **“Statement for cessation/termination of activities”**. This statement is submitted in the event of permanent cessation of the company’s taxable transactions (as per Annex II of Ministerial Decision POL. 1153/2016).
- d) **“Recapitulative statement of intra-Community transactions”**. This statement is submitted as long as the company makes intra-Community acquisitions of goods and services - intra-Community supplies of goods and services.
- e) **“Intrastat Declaration”**. This statement shall be submitted on a monthly basis, **only** for months during which intra-Community transactions take place and if the company has exceeded the thresholds laid down. The electronic submission is available on the Hellenic Statistical Authority’s website, where relevant information is also provided: <http://www.statistics.gr/el/-/intrastat-katophlia-2018>



14. How could a company that has been granted a T.I.N./VAT Registration Number, in accordance with the procedure laid down in POL. 1113/2013, receive a certificate of registration in Greece for VAT purposes?

The company can access its profile on the electronic services of myTAXISnet through IAPR’s official website. It can also submit the VAT returns electronically through myTAXISnet.

15. Could a new T.I.N./VAT Registration Number be issued when the company already had one but has been deregistered?

The T.I.N./VAT Registration Number granted in Greece, for the registration in the Tax Register for any tax purpose, cannot be changed in case of appointment or revocation of appointment of a tax representative or in case of termination / cessation of the company's taxable transactions in Greece and recommencement of its taxable activities.

16. Could a foreign company that has been granted a T.I.N./VAT Registration Number, in accordance with the procedure laid down in POL. 1113/2013, appoint a tax representative?

If the company has obtained a VAT Registration Number in Greece, in accordance with POL. 1113/2013, and henceforth wishes to appoint a tax representative, the tax representative must submit an M2 or M3 statement to the competent Local Tax Office (D.O.Y.), together with the M7 statement (which are available at IAPR's website <https://www.aade.gr/polites/katalogos-entypon>), as well as the special power of attorney (see also provisions of POL. 1281/1993).

Subsequently, the competent Local Tax Office (D.O.Y.) for income taxation of the tax representative notifies D.O.Y. A' of Athens, in order for the latter to proceed with the transfer of the foreign company's T.I.N./VAT Registration Number to the competent D.O.Y. for the tax representative.

The date defined in the power of attorney is considered as the date of change.
(Ref.: POL. 1153/2016 - Decision)



17. Could a foreign company revoke the appointment of a tax representative?

If a foreign company wishes to revoke the appointment of a tax representative in order to fulfill its tax obligations (for VAT purposes) itself, it may submit the declaration of Annex II of the Decision POL. 1153/2016 to D.O.Y. A' of Athens, indicating with an (X) the boxes "Change" and "Revocation of appointment of the tax representative", also filling in the T.I.N./VAT Registration Number obtained in Greece through the tax representative and the other information in the statement. The date of revocation of the respective power of attorney should be filled in as the date of change.

Moreover, the tax representative submits the M2 or M3 Form to D.O.Y. A' of Athens, as the case may be. An M7 Form is also required to be submitted regarding the cessation of his/her

relationship as a tax representative, as well as a copy of the revocation of the power of attorney, which must explicitly state that the foreign company will continue to carry out taxable transactions in Greece. It should be noted that the Power of Attorney must be presented in accordance with the international law provisions (Apostille, consular legalization, legalization by the competent Greek consular authority or, as defined in international treaties, ratified by law in Greece, as the case may be) and it also has to be officially translated.

By registering the declaration of changes for the revocation of appointment of the tax representative, the company is transferred to D.O.Y. A' of Athens (Local Tax Office), with effect as of the date of revocation of the power of attorney.

18. Could a foreign company assign the submission of its VAT Return statements to another person?

In order to fulfill its reporting obligations, the foreign company needs to log in to the electronic services of myTAXISnet through the use of its own username and password.



19. Who should the company address to, in case of a technical problem?

a) If the company is a registered user of myTAXISnet electronic services, it can submit an online query via "My Account / myTAXISnet" option.

b) If the enterprise is NOT a registered user of myTAXISnet electronic services, it may submit the query through the inquiry form, which is available at the following URL: <https://www1.gsis.gr/inquiry/newInquiry.htm>

20. How is the tax due paid by the foreign company?

For the payment of the tax due, the company is required (provided that there is no possibility to pay the amount due through a financial institution in Greece) to give a credit transfer order (SEPA CREDIT TRANSFER) through any credit institution which is included in the Single Euro Payments Area (SEPA), by stating the following details of the Greek State account for VAT, which is held at the Bank of Greece:

BIC: BNGRGRAA

IBAN: GR3901000230000000481090509

Beneficiary Name: Ministry of Finance

Remittance Information (unstructured): Debt Identification (30 digits only)

ATTENTION: The payment code, which is stated in the “debt identification” issued by Taxisnet, must be entered mandatorily in the field “Remittance Information”, in order for the amount paid to be correlated with the amount which has been declared to be paid in the VAT Return.



UNIT B: APPOINTMENT OF A TAX REPRESENTATIVE
(POL. 1111374/9160/2152/0014/POL. 1281/1993 - B' 700 -
Decision by the Deputy Minister of Finance)

21. What is the process for granting a T.I.N./VAT Registration Number following the procedure for appointing a tax representative?

The company (principal) may designate another person in Greece to act on its behalf, using a power of attorney, which must expressly state that this person has been designated for that purpose alone. It should be noted that the Power of Attorney must be submitted to the competent Local Tax Office (D.O.Y.) in accordance with the international law provisions (bearing an Apostille, consular legalization, legalization by the competent Greek consular authority or, as defined in international treaties, ratified by law in Greece, as the case may be) and be officially translated.

The VAT Registration Number of the company remains the same, if the company changes its tax representative or if it submits a statement of termination and recommencement of its activities.

22. Who can be appointed as tax representative?

A tax representative is defined as a natural or legal person (necessarily subject to VAT), having its principal place of business or permanent establishment or domicile or usual residence in Greece.

23. What is the process for revoking the appointment of a tax representative?

If the company wishes to fulfill its tax obligations itself (in relation to VAT), then it will have to fill in and submit the declaration of Annex II of the Decision POL. 1153/2016 to the competent Local Tax Office (D.O.Y. A' of Athens), indicating with an (X) the boxes "Change" and "Revocation of appointment of the tax representative", filling in the VAT Registration Number obtained in Greece through the tax representative and the other information in the statement. The date of revocation of the corresponding Power of Attorney should be filled in as the date of change.

The date of revocation of the Power of Attorney is considered as the date of change.

24. Cessation of the tax representative's activities

In the event that the foreign company revokes the appointment of its tax representative, the latter is required to submit a declaration for cessation of activities to the competent Local Tax Office.

In case the company changes its tax representative, a declaration of changes is submitted by the previous tax representative to the competent Local Tax Office (D.O.Y.).

ANNEX I


After the company has completed the process and has received a T.I.N./VAT Registration Number from the competent Local Tax Office (DOY A' of Athens), it has to register as a user of the electronic services of IAPR and thus be able to submit VAT returns electronically.

STEP 1: Register as a NEW user of the electronic services

a. Visit the site <http://www.aade.gr>. On the right, under the field “myTAXISnet”, click on «Εγγραφή νέου χρήστη (*Register as a new user*) ». A box with four (4) bullets will appear in the middle. Then, please click on «Αρχική εγγραφή (*First registration*) ». A second box with two (2) bullets will appear. Please click on «Νομικό πρόσωπο (*Legal entity*) ».

b. A screen will appear, named “Εγγραφή νομικού προσώπου (Βήμα 2 από 2)” (*Legal entity registration – Step 2*). In order to register, you need to fill in the following five (5) pieces of the information requested. (*The fields with the symbol “*” are **mandatory***):

i. **Επιλέξτε “username και κωδικό” (*Create a username and password*)**

*Username *Instructions: It should contain 3-20 Latin characters or numbers. If you click on the  , a suggested username will appear automatically.*

*Κωδικός (*Password*) *Instructions: It must contain at least 5 characters (including numbers). Use the same password for the following field.*

*Επιβεβαίωση κωδικού (*Confirm password*)

Important note:

In Step 3, you will be requested to fill in the username and password you have created.

ii. **Συμπληρώστε τον ΑΦΜ και την επωνυμία του νομικού προσώπου (*Fill in your VAT Registration Number and the legal entity name*)**

*ΑΦΜ (*VAT Registration Number*)

*Επωνυμία (*Legal Entity Name*) - Please complete it with CAPITAL letters and do not use punctuation marks.

iii. **Συμπληρώστε τα στοιχεία επικοινωνίας του νομικού προσώπου**

(Fill in the legal entity contact information)

***Instructions:** The fields “Tel. No.,” “Mobile No.” and “Fax No.” can support 10-digit to 20-digit numbers (without spaces and dashes). For international numbers, you may insert the symbol “+” in front of the relevant number, which will then be converted to “00”. Please register your mobile number, if you wish to receive relevant notifications via SMS.*

*E-mail

*Αρ. τηλεφώνου (Tel. No.)

Αρ. κινητού τηλεφώνου (Mobile No.)

Fax No.

iv. Συμπληρώστε τα στοιχεία εκπροσώπου του νομικού προσώπου
(Fill in the legal entity representative details)

*ΑΦΜ εκπροσώπου (Representative's VAT Registration Number)

*Επώνυμο εκπροσώπου (Representative's Surname)

*Όνομα εκπροσώπου (Representative's Name)

*Όνομα πατρός εκπροσώπου (Representative's Father's Name)

Important note: The fourth part (iv.) concerns the legal entity representative in Greece. You should fill in the corresponding fields using the word "null".

v. Συμπληρώστε τους χαρακτήρες που διακρίνετε στην παρακάτω εικόνα (Fill in the characters that appear on the following screen)

If the characters are not legible, click on the refresh  button and try again.


After the completion of the above-mentioned information, click on "Υποβολή" (Submit)

STEP 2: ASSIGNMENT OF AUTHENTICATION CODE

The authentication code will be automatically sent to the company's registered email. In the event that you don't receive the aforementioned authentication code in your mailbox, please send an e-mail to the competent Local Tax Office (DOY A' of Athens) doyaathinon@1836.syzefxis.gov.gr, in which you should mention your VAT Registration Number in Greece, the name of your company and that your request concerns the assignment of an authentication code.

STEP 3: ACTIVATE your account as a user of the electronic services

- a. Visit the site <http://www.aade.gr/> again. On the right, under the field "myTAXISnet", click on «Ενεργοποίηση Λογαριασμού (Activate your account) ». A box with four (4) bullets will appear in the middle. Please click on the third one «Ενεργοποίηση Λογαριασμού (Activate your account) ».
- b. A screen will appear, named "Ενεργοποίηση Λογαριασμού (Βήμα 1 από 2)" (Account activation - Step 1 out of 2). In order to register, you need to fill in the following four (4) pieces of the information requested. (The fields with the symbol "*" are **mandatory**):
 - i. Παρακαλώ εισάγετε το username και τον κωδικό που επιλέξατε στην αίτηση εγγραφής (Please insert the username and password you have created in Step 1)
 - *Username
 - *Κωδικός (Password)

- ii. Εισάγετε τον ΑΦΜ σας (Fill in your VAT Registration Number)
*ΑΦΜ (VAT Registration Number)
- iii. Εισάγετε τον κλειδάριθμο (σας δόθηκε κατά την πιστοποίησή σας από την ΔΟΥ) (Fill in the authentication code which was assigned to you by the competent Local Tax Office (DOY A' of Athens) via e-mail. The authentication code should be entered with accuracy (dashes "-" should also be included).
- iv. Συμπληρώστε τους χαρακτήρες που διακρίνετε στην παρακάτω εικόνα (Fill in the characters that appear on the following screen)
If the characters are not legible, click on the refresh  button and try again.

After you complete the above-mentioned information, click on "Επόμενο" (Next)

- c. The next screen will appear, named "Ενεργοποίηση Λογαριασμού (Βήμα 2 από 2)" (Account activation - Step 2 out of 2). In order to Create and Confirm a new Password (The fields with the symbol "*" are **mandatory**):

- i. Παρακαλώ επιλέξτε έναν νέο κωδικό (θα αντικαταστήσει τον προηγούμενο κωδικό που επιλέξατε στην αίτηση εγγραφής) και θα αποτελεί τον κωδικό πρόσβασής σας στο σύστημα (Please insert a new password which will replace the previous one and it will be Your Password to connect to the system).

*Νέος Κωδικός (New Password)

Instructions: It must contain at least 5 characters (including numbers). Use the same password for the following field.

*Επιβεβαίωση Νέου Κωδικού (Confirm new password)

After you complete the above-mentioned information, click on «Ενεργοποίηση» (Activation)

ANNEX II

SUBJECT CATEGORY	REF. NO.	TITLE
GRANTING A VAT REGISTRATION NUMBER (FOR TAXABLE PERSONS ESTABLISHED IN THE EU ONLY)	POL. 1113/ 22.05.2013 (B' 1252, ΑΔΑ: ΒΛ4ΜΗ-6ΤΦ) - Ministerial Decision	Procedure for the granting of T.I.N./VAT Registration Number and the submission of VAT returns regarding tax payment by taxable persons, who are established in another member-state of the EU. http://elib.aade.gr/elib/view?d=/gr/ap/2013/1113/ http://elib.aade.gr/elib/view?d=/gr/ap/2013/1113 ENGLISH VERSION/
	POL. 1089/24.03.2014 (B' 961, ΑΔΑ: ΒΙ04Η-ΘΦΒ) - Decision by the General Secretary for Public Revenue of the Ministry of Finance (1 st amendment of Decision POL. 1113/2013)	Amendment of POL. 1113/22.5.2013 http://elib.aade.gr/elib/view?d=/gr/ap/2014/1089/
	POL. 1153/ 01.11.2016 (B' 3511, ΑΔΑ: ΩΒΜΥΗ-ΧΔΔ) - Decision by the General Secretary for Public Revenue of the Ministry of Finance (2 nd amendment of Decision POL. 1113/2013)	Amendment of POL. 1113/22.5.2013 http://elib.aade.gr/elib/view?d=/gr/ap/2016/1153/
APPOINTING A TAX REPRESENTATIVE	111374/9160/2152/0014/ POL. 1281/1993 (B' 700) - Decision by the Minister of Finance (and the instructions provided in Circular POL. 1011/2011 by the General Director for Taxation of the General Secretariat for Tax & Customs Issues of the Ministry of Finance)	Terms, conditions and procedure for the appointment of a tax representative by taxable persons who are not established in Greece or other EU member state, obligations and rights.
VAT RETURN	POL. 1084/ 23.06.2016 (B' 1943, ΑΔΑ: 773ΔΗ-3ΞΚ) - Decision by the General Secretary for Public Revenue of the Ministry of Finance	Form and content of the VAT Return statement "050 – VAT edition 2016, Φ2 TAXIS". http://elib.aade.gr/elib/view?d=/gr/ap/2016/1084/
	POL. 1093/23.06.2016 (ΑΔΑ: 6ΗΛΙΗ-7ΞΘ) - Circular by the General Secretary for Public Revenue of the Ministry of Finance	Guidelines for completing the VAT Return statement (Form 050 – VAT edition 2016, Φ2 TAXIS). http://elib.aade.gr/elib/view?d=/gr/ap/2016/1084/
	POL. 1082/06.04.2015 (ΑΔΑ: 60ΗΜΗ-Α4Ζ) - Circular by the General Secretary for Public Revenue of the Ministry of Finance	Guidelines for completing the VAT Return statement (Form 050 - VAT edition 2014 – Φ2 TAXIS) http://elib.aade.gr/elib/view?d=/gr/egk/2015/1082/

SUBJECT CATEGORY	REF. NO.	TITLE
	POL. 1191/11.08.2015 (ΑΔΑ: 7ΓΣΑΗ-756) - Circular by the General Secretary for Public Revenue of the Ministry of Finance	Guidelines for completing the VAT Return statement (Form 050 - VAT edition 2015 – Φ2 TAXIS) http://elib.aade.gr/elib/view?d=/gr/egk/2015/1191/

