KPMG

Tax Updates

September 2025

Consistent with our commitment to provide updated information on current tax issues, you may find below a list of filing obligations for the forthcoming period. We emphasize that this is not a comprehensive list, but rather a list of the most common tax filing obligations.

Withholding Tax

Taxes withheld in July

By 30 September

- Submission of tax returns for taxes withheld on the following sources of income:
  - Dividends
  - Interest
  - Royalties, if the recipient is an individual or a non-resident entity with no permanent establishment in Greece.

In order for reduced withholding rates pursuant to the Tax Treaties for the avoidance of double taxation to be applied, the foreign beneficiary of the income must provide the relevant tax residence certificate.

Respectively, in order to apply the provisions of the European Directives as adopted by local provisions, and for nil tax to be withheld on income arising for non residents for dividends, interest and royalties, a nil withholding tax return must be filed. The relevant tax residence certificate should be duly drafted upon submission.

- Submission of the withholding tax return and remittance of tax withheld in the following cases:
  - Salaries
  - Solidarity tax
  - Board of Directors fees
  - Employment severance payments
  - Fees for technical services, administration and consulting fees, when the beneficiary of the income is an individual or is a non-EU resident entity.

Other deadlines

By 26 September

Direct electronic filing with the Bank of Greece of transactions effected within August (collections and payments of any nature) between legal entities operating in Greece and non-residents.

Obligations of enterprises arising from VAT and other indirect taxes and duties

By 26 September

- Submission through the TAXISNET website of the intra community transactions listings which include amounts invoiced within August, (reported by tax registration number of the counterparty established in other EU Member States), for acquisitions and supplies of goods as well as for the provision and receipt of services.

- Submission of Intrastat returns for intra-community acquisitions and supplies of goods effected during August. The obligation to submit exists only when the value of intra-community transactions has exceeded the applicable annual threshold, which for 2025 is set at EUR 200 000 for arrivals and EUR 90 000 for dispatches.

By 30 September

- Submission through the TAXISNET website of the periodic VAT return for August and payment of the amount due. The same deadline applies for submission of periodic VAT returns with a zero or credit balance.

- Filing and payment of Digital Transaction Duty (Law 5135/2024) on loans that were both concluded and recorded in the accounting books, during August between entrepreneurs (merchants), commercial entities and/or third parties.

Obligations of enterprises towards Social Security Funds and Labor authorities

By 30 September

- Payment of social security contributions to e-EFKA, TEKA and other Social Security Organizations for the payroll period of August.
- Submission of the e-EFKA-APR and TEKA-APRI for the payroll period of August.
- Payment of the special employer's contribution for children's summer camps.

Contact us

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This Newsletter aims to provide the reader with general information on the above-mentioned matters. No action should be taken without first obtaining professional advice specifically relating to the factual circumstances of each case.

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