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Greece – Non-Greek Tax Residents' Documentation Obligations Clarified in Circular

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Greece's Ministry of Finance recently issued a Circular¹ concerning the documentation which should be filed with the Greek tax authorities by non-Greek tax residents taxpayers. The Circular applies to individuals who are registered with the authorities and have filed their 2012 Greek income tax returns (for income earned during 2011) as non-Greek tax residents and reported only their Greek source income earned during 2011. If not already submitted with the taxpayers' returns, the relevant documentation must be submitted by 31 December 2012.

Background

Ministerial decision 1145/31.05.2012 was issued in May 2012 concerning new documentation obligations that must be met by individuals who are not tax residents of Greece. Such individuals must file the required documents with the Greek tax authorities in order to support their non-Greek tax residency status. (For prior coverage, see [Flash International Executive Alert 2012-120](#), 27 June 2012.)

New Circular 1161/16.07.2012

The new Circular clarifies the earlier Ministerial Decision and provides that the necessary documentation supporting an individual's non-Greek tax residency status should be filed with the Non-Greek Resident Tax Office by 31 December 2012. This filing should be made by the individual who has been appointed as the tax representative for each non-Greek tax resident.

KPMG Note

Details on how this documentation is to be provided to the authorities, especially for those taxpayers who have already filed their returns, are unavailable at this point. The 31 December 2012 deadline applies to all non-Greek tax residents who received Greek source income during calendar year 2011 and therefore had the obligation to report it in their 2012 Greek income tax returns, including taxpayers who have not filed their returns yet (overdue filing), as well as taxpayers who already filed their returns (i.e., in hard copy or electronically) but omitted the pertinent supporting documentation. As further details become available, we will endeavor to inform readers.

Footnote:

1 Circular 1161/16.07.2012. ΠΟΛ 1161/16.07.2012, Προθεσμία υποβολής των δικαιολογητικών, τα οποία υποχρεούνται να υποβάλλουν, (ΦΕΚ Β' 2202/26.07.2012).

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The information contained in this newsletter was submitted by the KPMG International member firm in Greece. The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

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