

## March 2015



Consistent with our commitment to provide [updated information](#) on current tax issues, you may find below a list filing dates for the forthcoming period. We emphasize that this is not a comprehensive list, but rather a list of the most important filings.

### Withholding Tax

#### Taxes withheld in January

**By 27 March-** Submission of withholding tax return for taxes withheld on the following sources of income:

- Dividends.
- Interest.
- Royalties whether the recipient is an individual or is a non-resident entity with no permanent establishment in Greece.

The deadline for the payment of the corresponding tax amounts is **31 March**.

By exception, if the beneficiary of the above mentioned income is a foreign entity or individual tax resident in a country with which Greece has concluded a Double Tax Treaty, then the Treaty Rate will be applied if it is more favorable for the recipient and provided that the foreign beneficiary has already obtained a relevant tax residence certificate as required by the respective Double Tax Treaty.

**By 31 March -** 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 fees, consulting fees and other fees for such services, when the beneficiary of the income is an individual or is a non-resident entity which has a permanent establishment in Greece through which the services are provided.

### Obligations of enterprises arising from Real Estate taxation

**By 31 March -** Electronic submission of Real Estate Tax Returns (E9) for individuals and companies relating to amendments made during 2014.

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

**By 16 March-** Payment of stamp duty on loans concluded between entrepreneurs (merchants), commercial entities and/or third parties, posted in the accounting books during February.

**By 26 March-** Submission through the TAXISNET website of the initial intra community transactions Listings which include amounts invoiced within February, (reported by tax registration number of the counterparty established in other EU Member States), for acquisitions and supplies of goods as well as for provision and receipt of services.

#### **By 31 March**

- Submission through the TAXISNET website of the periodic VAT return for February and payment of the amount due. The same deadline applies for submission of periodic VAT returns with a zero or credit balance.
- Submission of Intrastat returns for intra-Community acquisitions and supplies of goods effected during February. The obligation to submit exists only where the value of intra-Community transactions has exceeded the applicable annual threshold, which for 2015 is set at EUR 150 000 for arrivals and EUR 90 000 for dispatches.

#### **Obligations of enterprises towards Social Security Funds and Labor authorities**

#### **By 31 March**

- Payment of social security contributions to IKA–ETAM and other Social Security Organizations for the payroll period of February.
- Submission of the APR for the payroll period of February 2015.

#### **Other releases of interest**

#### **Submission of the customers and suppliers listings**

According to a Press release issued by the Ministry of Finance, the General Secretary of Public Revenues announced that the filing deadline of the customers and suppliers listings for transactions effected during year 2014, is extended to 30 September 2015.

#### **Submission of Document E11**

The deadline for electronic submission of Document E11 “Notification of annual vacation leave” is extended to 30 April 2015

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