

Tax Flash

September 2019

Amendment of the circular regarding the filing procedures of Country by Country Reports and relevant notifications

The Independent Authority of Public Revenue (IAPR) issued the decision A. 1341/2019 (Government Gazette issue B' 3475/16.9.2019) amending circular 1184/22.11.2017 of its Governor regarding the filing procedures of Country by Country Reports (CbCR) and relevant notifications.

The new decision adds article 1A in the amended, indicating IAPR's competent divisions and departments to handle the framework of accepting, managing and exchanging the data retrieved from CbCRs to be filed in line laws 4170/2013, 4490/2017 and 4534/2018.

Additionally, there is a change in the process that obliged entities should follow to file their notifications or amended notifications regarding CbCR.

In detail, **as of 15 October 2019**, such notifications should be filed through an **electronic application** hosted at IAPR's web site via an authorized representative of the Group or an authorized accountant using "taxisnet" credentials (IAPR's electronic filing system) and **no longer** by way of email to the electronic address notifications.cbcfiling@aade.gr using a specific form.

Our expert advisors are in a position to advise you in relation to your specific case.

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This information is intended only as a general update for interested persons and should not be used as a basis for decision-making. For further details please contact PwC: 268, Kifissias Avenue 15232 Halandri tel. +30 210 6874400

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