



AAΔE

Independent Authority
for Public Revenue (IAPR)

SERVING PUBLIC INTEREST
AND SOCIETY AT LARGE

Frequently Asked Questions about the Capital Raising Tax Return

ATHENS, 29 JANUARY 2024

1. **Q I am already a registered user in the myAADE service. What do I need to do to submit the above tax return?**

A For already registered users, no registration process is required; the access codes (username and password) already used are valid. Legal Entities registered in the online services or re-certified must authorise a natural person as a representative or accountant or accounting firm to submit a return from the authorisation application **myAADE**.
2. **Q Can I submit late returns through the myAADE service?**

A **Yes.** You can submit initial on-time or late financial year returns from 01/01/2018 onwards.
3. **Q Can I submit Supplementary tax returns?**

A **No.** The supplementary returns are submitted digitally through the Digital Reception and Request Management Application “My Requests” or to the competent Tax Office.
4. **Q If I finalise a return and find an error, can I correct it?**

A **No.** After the Final Submission of the Return, you cannot delete it. You must submit a request through the Digital Reception and Request Management Application “My Requests,” attaching supporting documents, or contact the competent Tax Office to make the return’s correction.
5. **Q When is a finalised return considered received?**

A A return is considered received, after its final submission, given that pursuant to the provisions of Law 4987/2022, the tax payment is dissociated from the receipt of the return and the tax certification.
6. **Q What happens when the due date (based on the Debt ID) has passed without the tax having been paid?**

A If the due date of the tax payment has passed, the provisions of article 53 of Law 4987/2022 apply. After late submission, the competent Tax Office will charge you the separate fine of article 54 of Law 4987/2022.
7. **Q Can I submit through the myAADE service returns that I have submitted for the same calendar period to the Tax Office (TAXIS)?**

A **Yes,** you can submit as many initial returns as you are required to.

8. **Q** **Are the initial tax returns on raising of capital now mandatorily submitted electronically?**
- A** **Yes**, submitting a return through **myAADE** is mandatory (on-time/late).
9. **Q** **How are returns submitted to the application?**
- A** The submission is made by selecting the reason for the transaction subject to tax and the date of preparation of the relevant document/registration in the books, the number of the relevant document and **only** in the case of a notarial document a Notary's TIN, then enter the Taxable Value and after selecting a tax rate, submit the tax return. With Law 4839/2021, Article 21 of Law 1676/1986 was amended and the Capital Raising **rate** was **decreased** from 01/10/2021 in half of the unit as a percentage (0.5%) of the taxable value, instead of the existing rate of one percent (1%). Finally, with Law 5073/2023 art. 49, from 11/12/2023, the rate was reduced to 1/5 of the unit as a percentage (0.2%) of the taxable value. Before completing the return's submission, you should also attach the relevant document (act, notarial document). **PAY ATTENTION** to the correct and clear attachment of the documents, because in the check for their correctness, by our service, additional required submission documents may appear, and the return may be overdue with the risk of being charged with interest pursuant to art. 53 or a fine pursuant to art. 54 of L. 4987/2022.
10. **Q** **Can I save the return and finalise it later?**
- A** **Yes**. The return is saved, if you do not press the "Submit" button. When you log in the application again, it displays it for you to review and submit.