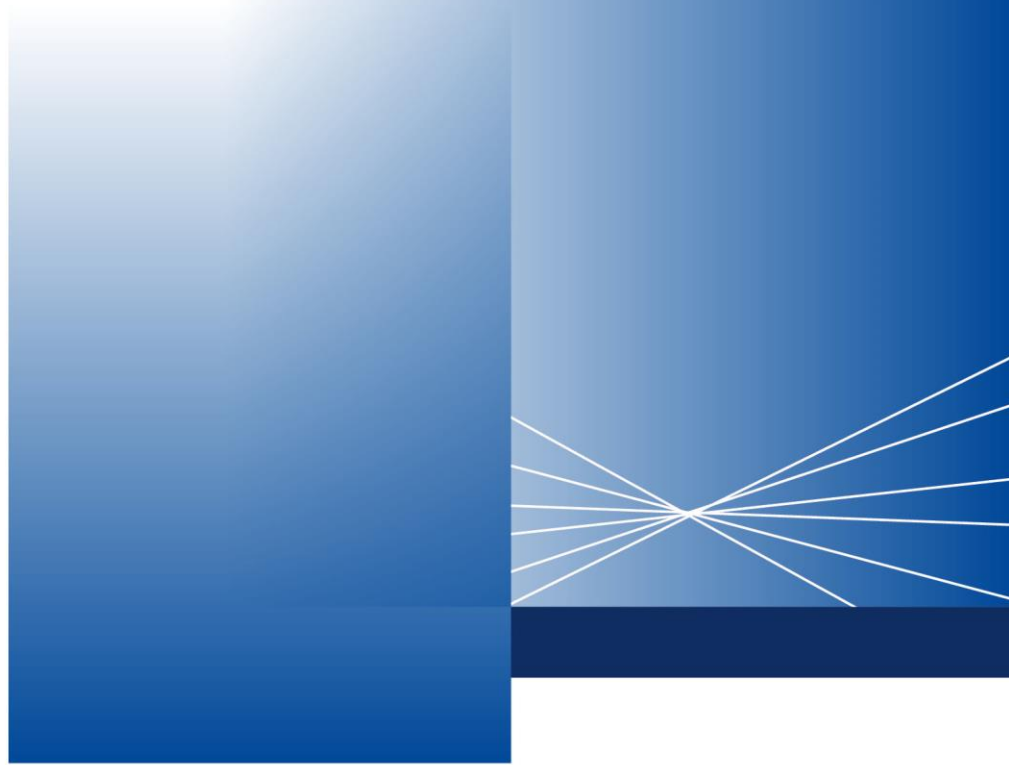




**AAΔE**

Independent Authority  
for Public Revenue (IAPR)

SERVING PUBLIC INTEREST  
AND SOCIETY AT LARGE



# Frequently Asked Questions for Insurance Premium Tax Return

ATHENS, 25 JANOUARY 2017

1. **Q I am already a registered TAXISnet user. 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 authorize a natural person as a representative or accountant or accounting firm to submit a statement from the application of TAXISnet authorizations.  
Natural Persons who have registered for the online services or have been re-certified, if they wish to have the statements submitted by an accountant or accounting firm, should authorize the accountant or accounting firm to apply TAXISnet authorizations.
  
2. **Q Can I submit overdue statements via TAXISnet?**

**A** Yes. You can submit initial on-time and late returns for fiscal year 2010 onwards.
  
3. **Q Can I submit amending statements via TAXISnet?**

**A** No. Amending statements are submitted exclusively to the competent Tax Office
  
4. **Q If I finalize a statement on TAXISnet and find an error, can I correct it via TAXISnet?**

**A** No. After the final submission of the statement, you cannot delete it. You should contact the Tax Office with your supporting documents, so that it can be corrected.
  
5. **Q When is a finalized statement considered received?**

**A** A declaration is considered received after its final submission by the TAXISnet services, given that pursuant to the provisions of Law 4174/2013, the tax payment is disconnected from the receipt of the statement and the tax certification.
  
6. **Q What happens when the due date has passed (based on the Debt ID) without the tax having been paid to the Bank?**

**A** If the tax payment date has passed, the provisions of article 53 of Law 4174/2013 apply.

7. **Q Can I see on TAXISnet statements that I have submitted for a calendar period to the Tax Office (TAXIS)?**
- A** Yes. When you select a tax and year under 'Continue', you select 'Edit Statements' and you have the option, on saved returns, to see the source of origin (TAXIS or TAXISnet).
8. **Q Is the submission of Insurance Premium Tax Returns now mandatory, with the use of an electronic method of communication?**
- A** Yes, it is mandatory (due-overdue) from 2010 onwards.