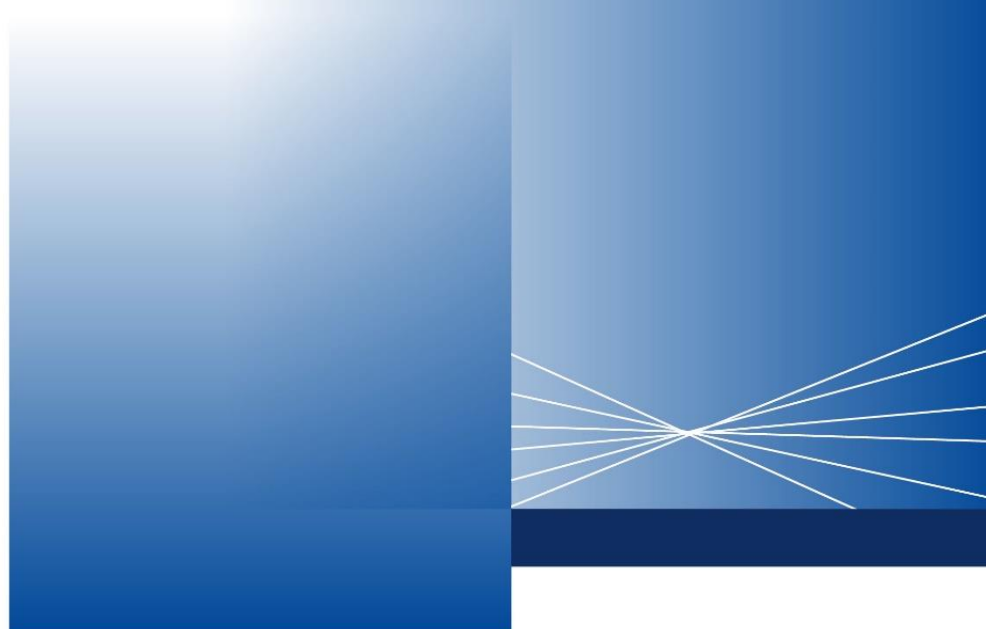




**ΑΑΔΕ**

Independent Authority  
for Public Revenue (IAPR)

SERVING PUBLIC INTEREST  
AND SOCIETY AT LARGE



# **FAQs about submitting an application for inclusion in a special method of taxation (article 5C of the Income Tax Code)**

ATHENS, 02 October 2025

- 1. Q What codes do we use to enter the application to submit an application for inclusion in the provisions of article 5C of the ITC? Can the application be submitted by an authorized accountant?**

**A** Certified users of electronic services connect using their personal TAXISnet codes. The application is submitted digitally by the natural person himself with his own access codes or by an authorized accountant with his personal access codes.
- 2. Q Who can submit an application to be subject to the provisions of article 5C of the ITC?**

**A** The inclusion in the provisions of article 5C of the ITC regarding a special method of taxation of income from employment and/or business activity arising in Greece concerns exclusively natural persons who transfer their tax residence to Greece and are going to provide services in Greece within the framework of an employment relationship within the meaning of article 12(2), exercised either in a domestic legal person or legal entity or in a permanent establishment of a foreign company in Greece or to exercise individual business activity in Greece.
- 3. Q Where is the digital application for inclusion in the provisions of article 5C of the ITC submitted?**

**A** The application is submitted through a special digital application of the Independent Authority for Public Revenue (IAPR) on the digital portal "myAADE".  
If during the above procedure it is not possible to digitally verify the conditions for inclusion, there is the option of attaching the required supporting documents, in order for the application to be forwarded to the competent service. The competent service of IAPR, in these cases, for the examination, approval, rejection of the application for inclusion in the provisions of article 5C of the Income Tax Code, for the submission and examination of the relevant supporting documents accompanying the application and the supporting documents for the proof of the conditions of article 3 of Decision 1087/2021, is the Tax Procedures and Service Center (KE.FO.DE.) of Attica of IAPR or the KE.FO.DE. of Thessaloniki, from the date of its commencement of operation, depending on their territorial jurisdiction.
- 4. Q For the digital issuance of a decision on whether or not to be subject to the provisions of Article 5C of the ITC, is it required that the individual's details be up-to-date?**

**A** For the digital issuance of a decision on whether or not to be subject to the provisions of article 5C of the ITC, it is required that the individual's details are up-to-date, as they are also used as contact details by the Tax Administration.  
If the data has not been updated, individuals are referred on the digital portal "myAADE", in the "Registry & Contact" option and in the "Contact Information" section, to update their contact information, namely their email addresses (e-mail) and telephone numbers (mobile & landline).

**5. Q How do we submit an application for inclusion in the provisions of article 5C of the ITC, in the special digital application of the Independent Authority for Public Revenue (IAPR) of the digital portal "myAADE"?**

**A** During his application, the natural person selects a pre-filled application form, declares the state from which he transfers his tax residence, selecting from a pop-up list that includes the EU and EEA member states as well as the states with which Greece has an administrative cooperation agreement in force and mandatorily fills in the tax identification number abroad (TIN). The tax identification number can be the corresponding TIN in the foreign country, the social security number, the identity number or any other element used by the foreign tax authorities. He also fills in his full address of residence abroad in Latin characters in the corresponding fields. If the identity number or the social security number or any other number is used as the TIN, depending on the applicable laws in each country and it also contains letters, then this number is entered.

He also declares, pursuant to article 8 of law 1599/1986 (A'75), that he will remain in Greece for two years starting from January 1 of the first year of inclusion in article 5C of the ITC. He then selects the income category(-ies) for which he requests inclusion in the provisions of article 5C of the ITC. The natural person may choose to be subject to more than one of the above categories, provided that he meets the conditions for inclusion in each category.

Separate decisions are issued on the application for inclusion, in cases where the same application for inclusion in the provisions of article 5C of the ITC concerns different categories of income, as well as in cases where the same application concerns inclusion for income from employment with different employers.

**6. Q What are the conditions for being subject to the provisions of article 5C of the ITC, regarding a special method of taxation of income from employment and business activity arising in Greece, of natural persons who transfer their tax residence to Greece?**

**A** A natural person who transfers his tax residence to Greece is subject to taxation, as defined in article 5(1) of Decision 1087/2021, as in force, for the income from wage employment he acquires in Greece within the meaning of case a of article 5(1) of the ITC, provided that cumulatively he:

- a) was not a tax resident of Greece in the previous five (5) out of the six (6) years prior to the transfer of his tax residence to Greece,
- b) transfers his tax residence from a member state of the EU or the EEA or from a state with which an administrative cooperation agreement in the field of taxation is in force with Greece,
- c) provides services in Greece within the framework of an employment relationship within the meaning of article 12(2) of the Employment Code, exercised either in a

domestic legal person or legal entity or in a permanent establishment of a foreign company in Greece and

d) declares that he will remain in Greece for at least two years.

**7. Q What are the tax incentives for being subject to the provisions of article 5C of the ITC?**

**A** A natural person who earns income from employment and from business activity arising in the country is subject to the special taxation method of article 5C of the ITC, for all of his said income, provided that the conditions of this article are met for each of these income categories. Specifically, the natural person:

- Is exempt for seven (7) tax years from income tax on fifty percent (50%) of his income from paid employment and/or business activity that he acquires in Greece.
- Is exempt for seven (7) tax years from the annual objective expense, which arises based on a residence (main and secondary) and passenger cars for private use, regardless of the number of vehicles.

**8. Q What are the specific conditions for being subject to the provisions of article 5C of the ITC for a natural person who intends to carry out individual business activity in Greece?**

**A** Specifically, for individuals who transfer their tax residence to Greece, with the aim of carrying out individual business activity in Greece, in addition to the above (a), (b) and (d) eligibility conditions (see answer to question 6), it is also required that a declaration of commencement of operations of an individual business has been submitted to the competent authority. The same conditions must be met in the case of individuals who have commenced operations of an individual business and are taxed as employees based on the provisions of case f of article 12(2) of the ITC.

**9. Q What are the deadlines for submitting an application for inclusion in the provisions of article 5C of the ITC?**

**A** a) For the assumption of service or commencement of work that takes place up to and including July 2nd of each year, the application for inclusion in the provisions of article 5C is submitted by the end of that year and is considered for the taxpayer's inclusion in the special method of taxation of income from wage employment and business activity arising in the country for that year. In the event that the taxpayer submits an application within the year following the assumption of service or commencement of work, the application is considered for the taxpayer's inclusion in the provisions of article 5C for the year following the assumption of service or commencement of work.

b) For the assumption of service or commencement of work that takes place after July 2nd of each year, the application for inclusion in the provisions of article 5C is submitted by the end of the following year and is considered for the taxpayer's inclusion for the year following the assumption of service or commencement of work.

**10. Q I have been subject to the provisions of article 5C of the Income Tax Act for income in one category. Can I submit a request for an extension for the other category?**

**A** Yes. A natural person who has requested to be subject to the provisions of article 5C of the ITC for one of the categories of income that fall under the special method of taxation (income from employment/income from business activity), may, upon a subsequent request, request an extension of his subjection to the special method of taxation for the income of the other category, provided that the subsequent request is submitted for subjection in the same year as the initial request and within the applicable deadlines. An extension request may be submitted either when a decision for inclusion in the provisions of article 5C of the ITC on the initial application has been issued or when it is under examination. In the event that a decision is issued on the initial application and is under examination, the extension request will be submitted through the IAPR's "My Requests" platform, while in the event that a decision for inclusion in the provisions of article 5C of the ITC has been issued on the initial application, the extension request is submitted through the IAPR's special digital application on the "myAADE" digital portal.

**11. Q How many years does the inclusion in the provisions of article 5C of the ITC last?**

**A** The inclusion in the provisions of article 5C of the ITC lasts for seven (7) tax years. With the explicit approval decision of inclusion in the provisions of article 5C of the ITC, the natural person is informed that after the lapse of seven (7) years, his inclusion in article 5C of the ITC ceases automatically, and he will be taxed in accordance with the general provisions for the taxation of income from wage employment and individual business activity acquired in Greece. The inclusion in the provisions of article 5C of the ITC may not be extended beyond seven (7) tax years.

**12. Q I have been subject to the provisions of article 5C of the ITC for income I obtain from salaried work, within the framework of an employment relationship within the meaning of article 12(2) of the ITC. Can I submit a request for extension for the income I obtain from a second employment relationship?**

**A** Yes. A natural person who has been subject to the special taxation method of article 5C of the ITC for income obtained from salaried employment, within the framework of an employment relationship within the meaning of article 12(2) of the ITC, may submit a new request for the extension of his inclusion also regarding the income obtained from a second employment relationship with a domestic legal person or legal entity or with a permanent establishment of a foreign company in Greece. In this case, a new decision is issued, whereby the natural person is subject to the special taxation method, for as many years as remain until the completion of the seven (7) tax years.

- 13. Q What happens in the event of termination of the employment relationship or interruption of individual business activity or change of tax residence of a natural person subject to the provisions of article 5C of the ITC?**
- A** If the natural person who has been subject to the provisions of article 5C of the ITC ceases, in a tax year, to provide services in Greece within the framework of an employment relationship (or discontinues his individual business activity) or changes his tax residence, i.e. he does not meet the conditions of cases c and d of article 5C(1) of the ITC (see answer to question 6), ceases to be subject to the provisions of article 5C of the ITC from the relevant tax year onwards and is taxed for all his income from paid employment or business activity that he acquires in Greece in accordance with the general provisions of the ITC.
- 14. Q What happens in cases where, following the cessation of the provision of services in Greece within the framework of an employment relationship or the cessation of the exercise of individual business activity in Greece, the natural person concludes a new employment contract or proceeds to the new commencement of operations of an individual business?**
- A** In the event that during the seven (7) tax years, the natural person ceases to provide services in Greece within the framework of an employment relationship, within the meaning of article 12(2) of the ITC, he is obliged to inform the tax administration accordingly through the special digital application of the Independent Authority for Public Revenue (IAPR) on the digital portal "myAADE". In cases of cessation of the provision of services in Greece within the framework of an employment relationship, within the meaning of article 12(2) of the ITC or cessation of the exercise of individual entrepreneurial activity in Greece, the natural person continues to be subject to the provisions of article 5C of the ITC, provided that within a period of twelve (12) months he concludes a new employment contract with a domestic legal entity or a permanent establishment of a foreign enterprise in Greece or proceeds to a new commencement of operations of an individual enterprise. In these cases, the taxpayer informs the tax administration and a new classification decision is issued for as many years as remain until the completion of the seven (7) tax years.
- 15. Q Is there an obligation to update the digital application in the event that the job position of the natural person subject to the provisions of article 5C of the ITC changes?**
- A** In any case where the employment position of the natural person subject to the provisions of article 5C of the ITC changes, the taxpayer informs the IAPR via the digital application about the change of employer (domestic legal person/legal entity or permanent establishment of a foreign company in Greece) and a decision is issued for the continuation of his inclusion in the special taxation method for as many years as remain until the completion of seven (7) tax years. The taxpayer who has been subject to article 5C of the ITC as an employee and subsequently loses this status but within a

period of twelve (12) months proceeds to start operations of a sole proprietorship, informs the IAPR, and a decision is issued for the continuation of his inclusion in the special taxation method of article 5C of the ITC for as many years as remain until the completion of seven (7) tax years. Similarly, the taxpayer who was subject to the said provisions due to the commencement of operations of a sole proprietorship but subsequently ceases this activity and undertakes salaried work or proceeds to a new commencement of operations of a sole proprietorship, informs the IAPR, and a decision is issued for the continuation of his subjection to the special taxation method of article 5C of the ITC for as many years as remain until the completion of the seven (7) tax years.

16. **Q** **Is it possible for the natural person to be reincluded in the provisions of article 5C of the ITC?**
- A** Re-inclusion of the natural person in the provisions of article 5C of the ITC, if there has been a cessation of it, is possible, provided that the new application for inclusion is submitted at any time within the period of seven (7) tax years. In the event that the taxpayer remained a tax resident of Greece, the conditions relating to his previous tax residence are not re-examined (cases a and b of article 5C(1) of the ITC, see answer to question 6). In the event that the taxpayer has in the meantime become a tax resident abroad, he may submit an application but all the conditions for inclusion will be re-examined (see answer to question 6). In each of the above cases, if the application is accepted, the inclusion will be valid for as many years as remain until the completion of seven (7) years from the initial inclusion in the provisions of article 5C of the ITC.
17. **Q** **Is it possible for a natural person to be subject to the provisions of article 5C of the ITC, while he has been subject to the provisions of articles 5A or 5B of the ITC?**
- A** A natural person may be subject to the provisions of article 5C of the ITC, while having been subject to the provisions of articles 5A or 5B of the ITC, and vice versa, provided that at the time of subjection the conditions of each article are met.  
The above also applies in cases where the inclusion occurs during the same year.