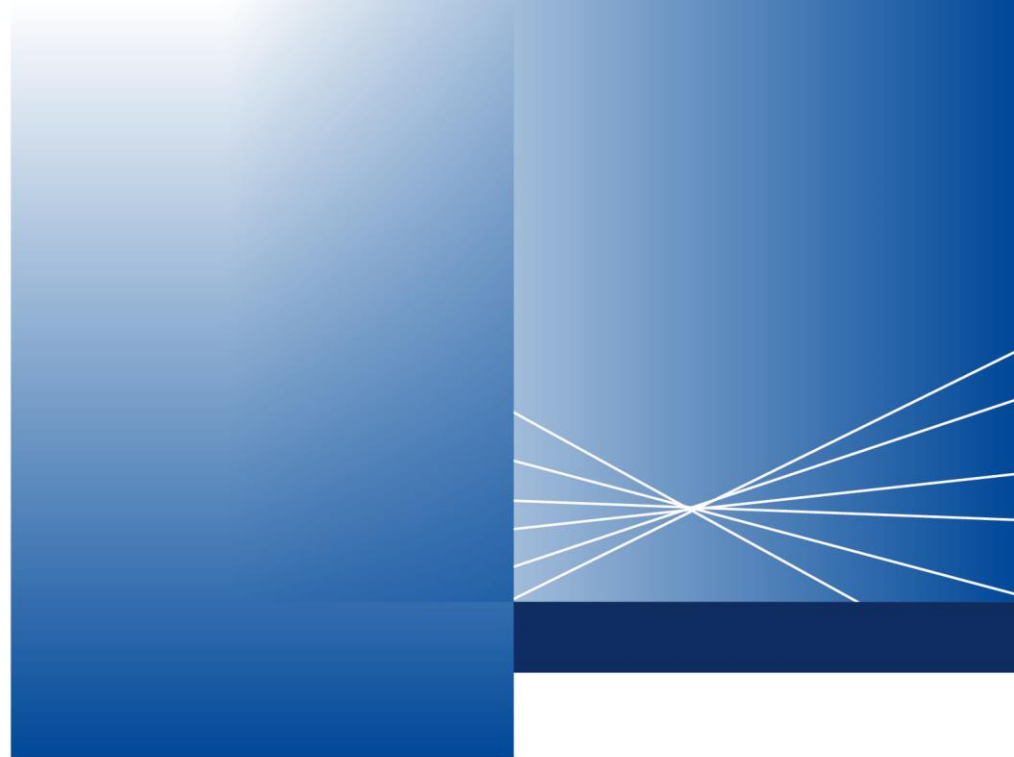




ΑΑΔΕ

Independent Authority
for Public Revenue (IAPR)

SERVING PUBLIC INTEREST
AND SOCIETY AT LARGE



Frequently Asked Questions about the Electronic Application for the Issuance of Tax Residence Certificates (TRC)

ATHENS, 23 DECEMBER 2025



1. **Q What is the Tax Residence Certificate (TRC)?**

A The Tax Residence Certificate (TRC) is a public document issued by the Independent Authority for Public Revenue (IAPR) and certifies the tax residence (of a natural or legal person or legal entity) in accordance with the provisions of article 4 of Law 4172/2013 (Income Tax Code), for the purposes of implementing Double Taxation Avoidance Agreements (DTAAs) and for other purposes, so that it can be used abroad.

2. **Q Why should I issue a TRC?**

A A TRC is issued upon electronic request by the user, to be used either for transactions abroad in order to benefit from the favorable provisions of the DTAAs, which have a reduced or zero tax rate in relation to the domestic legislation of the state with which the financial transaction is made, or for other purposes.

3. **Q What type of TRC is issued electronically?**

A The following certificates are issued through the application:

 - a. TRC for a state with which a DTAA exists for a transaction with a counterparty in that other state, on a form printed through the application for the current and/or previous years, and
 - b. TRC for purposes other than the implementation of the DTAAs.

4. **Q Is there a cost for issuing a TRC?**

A No, the issuance of TRCs is free of charge.

5. **Q In what language is the TRC issued?**

A The TRC is issued in Greek and English and does not require translation, unless this is required by the state to which it will be submitted.

6. **Q Is the electronically issued TRC a public document?**

A The TRC is a public document issued by the IAPR and bears a digital seal and QR code to confirm its authenticity and genuineness.

7. **Q What does the user need to know to issue a TRC through the application?**

A He needs to know how to transcribe his data into Latin characters, the year for which he wishes the TRC to be issued, the state for which the TRC is issued if the TRC is for the purposes of implementing a DTAA, and the purpose of its issuance.

8. **Q To issue a TRC through the application, is it necessary to post a "Certificate for the issuance of a TRC" from the relevant Tax Office/Tax Procedures and Service Center?**
A No, the verification process is done automatically by the Application. The Tax Offices/Tax Procedures and Service Centers no longer issue this Certificate.
9. **Q For which year can a TRC be issued from the application?**
A A TRC is issued for the current and previous years up to and including 2014.
10. **Q How many times can a request for a TRC be submitted in the application?**
A The only limitation is that you can submit one request for a TRC per type of income, per state and per year.
11. **Q In case a cooperation exists for more than one year, is a TRC issued per year?**
A One TRC is issued per year. That is, if there is a need to issue a TRC for more years, the process must be repeated.
12. **Q In case of cooperation with more than one counterparty, originating from the same state, are different TRCs issued?**
A The TRC does not specify a counterparty. The same TRC can be used multiple times towards the same state for the same year.
13. **Q Can a TRC be issued for the next year (beyond the current one)?**
A A TRC cannot be issued for the following year, as there is no certainty about the necessity of a future TRC issuance.
14. **Q Are the special forms used by other states still signed and stamped by the IAPR services?**
A No, the special forms used by other states for proof of tax residence are no longer filled in. The applicant may submit the electronically issued TRC to the foreign authority, co-submitting the other state's special form filled in only by him.
15. **Q Do the states with which a DTAA exists accept the digital TRCs?**
A The authorities of the countries with which Greece maintains a DTAA have been informed by the IAPR about the change in the way our country issues TRCs and accept the digital TRCs.

- 16. Q Can a request be submitted for the issuance of a TRC for purposes other than the application of the DTAA's (participation in a tender, bank notification, etc.)?**
- A** A TRC is issued within the meaning of the provisions of article 4 of the Income Tax Code (Law 4172/2013), for purposes other than the application of the DTAA's. The TRC does not indicate a contracting state.
- 17. Q In the event that the other country requests a Hague stamp (apostille) or validation, which IAPR department can the taxpayer contact?**
- A** Digital TRCs bear a Hague stamp (apostille), in accordance with the provisions of Law 1497/1984 (A' 108), by the Decentralized Administration of Attica (Katechaki 56, 11525, Athens) or are validated by the Validation Department of the Service and Information Center for Greek Citizens Abroad (KEPPAE) of the Ministry of Foreign Affairs. In the event that the Hague stamp (apostille) or validation is required in the other state, the applicant, after issuing the electronic TRC, sends the issued TRC to the competent IAPR Service (International Tax Relations Directorate) and requests the issuance of a TRC, which bears a physical signature and seal in order to subsequently receive the Hague stamp (apostille) or be validated.
- 18. Q In the event that it is necessary to issue a TRC for a deceased person, what procedure is followed and what supporting documents are required?**
- A** In the case of issuing a TRC for a deceased person, the TRC is not issued electronically, as the TIN has been deactivated. The issuance is carried out in manuscript by the International Tax Relations Directorate upon request. The application can be submitted:
- a) in person at the central protocol of the IAPR (Peiraios 180, 17778, Tavros) during working days and hours, or
 - b) by post to the same address, or
 - c) via my1521, or
 - d) via email to the address: dos.a@aae.gr.
- and should include the following details:
- Full name of the deceased (in Greek and Latin characters as written on the passport or identity card),
 - TIN,
 - Residential address of the deceased as declared in the tax register,
 - Service to which the deceased's last income tax return was submitted,
 - Service to which the last income tax return was submitted,
 - State for which the issuance of a TRC is requested,
 - Year for which the issuance of the TRC is requested, and
 - Reason for issuing the TRC (for the implementation of a DTAA or for other purposes).

The application must be accompanied by:

- Death Certificate Extract,
- Next of Kin Certificate or, in the case of a foreign person, Marital Status Certificate,
- First Instance Court decision on non-publication of a will or Will Publication Record
- Authorization to receive the TRC, in case the applicant (legal heir) does not come to receive it.

ATTENTION: A prerequisite for the issuance of a TRC for a deceased person is that income tax returns have been submitted for the years for which its issuance is requested.