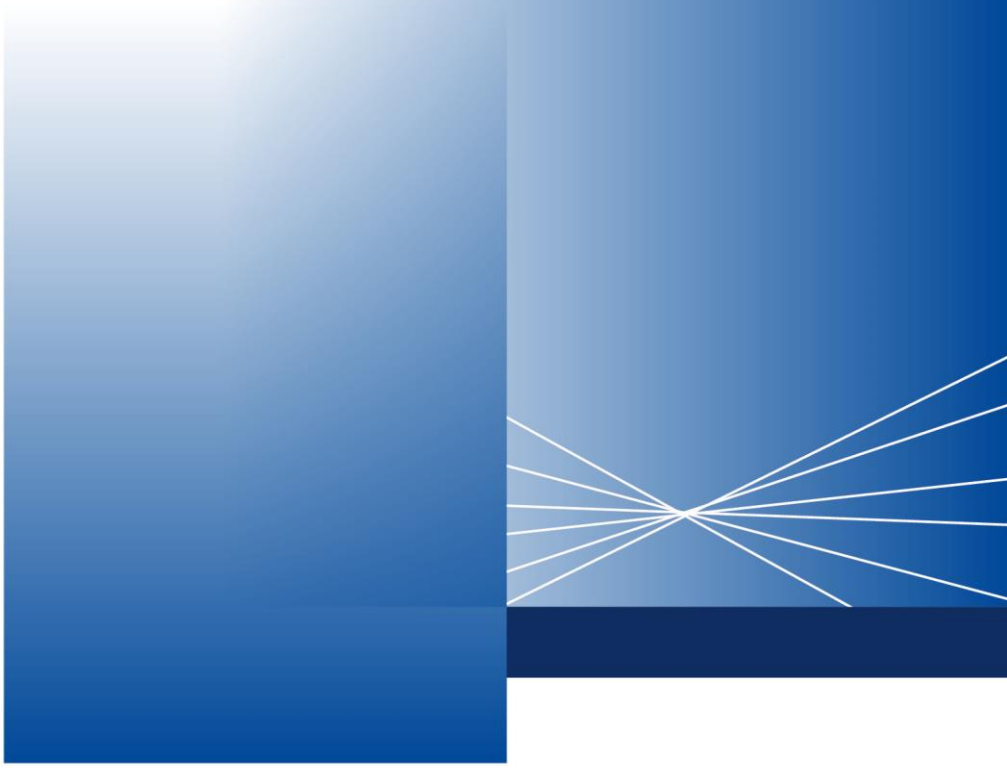
ΑΑΔΕ
Independent Authority
for Public Revenue (IAPR)

SERVING PUBLIC INTEREST
AND SOCIETY AT LARGE



Frequently Asked Questions for Digital Transaction Fee Remittance Return

Athens, 23 October 2026
Version: 2.1

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1 Questions - Answers

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

A For already registered users, no registration procedure is required, but the access credentials (username and password) already in use apply. Legal Persons which have registered for the electronic services or have been re-certified must authorise a natural person as representative or accountant or accounting office for the submission of the return via the **myAADE** authorisations application. Natural Persons which have registered for the electronic services or have been re-certified, if they wish the returns to be submitted by an accountant or accounting office, must authorise the accountant or the accounting office via the authorisations application.

2. **Q** **Can I submit late returns through the myAADE service?**

A **Yes**. You can submit late returns for financial years from 01/12/2024 onwards.

3. **Q** **Can I submit amending returns?**

A **Yes.** Amending returns are submitted through the application on a mandatory basis.

4. **Q** **If I finalise a return and discover an error, do I have the possibility of correction?**

A **Yes.** After the Final submission of the return, the amount of the return is assessed. The correction can be made immediately on the same day.

5. **Q** **When is a finalised return also deemed to have been received?**

A A return is deemed to have been received after its final submission.

6. **Q** **What happens when the due date of the debt has passed without the fee having been paid?**

A In the event of a late return or non-payment of the fees within the deadlines, the provisions of Articles 52 and 53 of Law 5104/2024 apply.

7. **Q** **When is the Digital Transaction Fee Remittance Return submitted?**

A The deadline for the submission of the return and remittance is until the end of the following
month from the issuance of the act or the transaction.

8. **Q** **Is the submission of initial and amending Digital Transaction Fee Remittance Returns now mandatory by means of electronic communication?**

A **Yes.** The submission of the return via myAADE is mandatory (timely-late).

9. **Q** **How are initial returns submitted in the application?**

A On the initial screen of the return, you can see the registry details recorded with our service, as well as the submitted returns you have made for the specific tax.

First step: Submission of return, and you select whether you wish to submit for yourself or as legal representative.
Second step: You select from the return periodicity annual or monthly, the year, and the month. The annual return concerns only current account. For all other acts, the submission obligation is monthly.
Third step: To start the submission procedure you must press the «+» button.
Fourth step: Mandatory completion of the counterparty's details.
Fifth step: The next mandatory step is the selection of the category of the Digital Transaction Fee:
1. Loans
2. Running transaction account
3. Deposits and withdrawals
4. Sale of movable property or intangible asset
5. Transfer of business
6. Distribution of inheritance, legacy and common property in general
7. Other contracts
8. Settlement
9. Compensation
10. Default interest and statutory interest
11. Bank cheques
12. Prizes and awards
13. Leases of immovable property with the State or a General Government Body as counterparty
14. Compensation paid by and to the State and Public Sector Bodies
15. Subsidies, financial aid, grants from the State or Public Sector Bodies
16. Remuneration of the State and General Government Bodies for the provision of services
17. Transactions carried out at cadastral offices
18. Ancillary agreement

Sixth step: You then declare the activity, whether it is:
- business
- non-business

Seventh step: Based on the above selection you declare, the subcategories with the corresponding acts will also appear for you to select.
Eighth step: Then, the capacity of the obligation for the submission of the return.

Ninth step: The following details are also mandatory fields for the submission of the return: **«Transaction number», «Transaction date».**
Last step: You enter the amount subject to the fee. The fee to be remitted is calculated by the service. You save your entry with the **«Save».**
If you wish to continue with other acts, you select the **«+Save and Add».**
For the final submission of the return, you must press the **«Submit».**

10. Q Can I save the return and finalise it later?

A **Yes.** The user may, from the moment he/she creates a return, save it temporarily, at any stage before its submission, once the mandatory fields of the return have been entered. He/she may then amend it and submit it later.

11. Q How are amending returns submitted in the application?

A You select the return you wish to amend and the amount you submitted with the initial one is displayed. There are two options for the amendment:
a) to delete the entry **by pressing the orange button with the bin.**
b) to correct it **by pressing the blue button with the pen.**
The amending return will result in either an additional assessment or a cancellation of assessment.
When the amendment results in a **reduction of the amount** submitted with your initial return, in order for the submission to be completed, the attachment of the supporting documents, to be checked by our service, is a **mandatory field**.
Until the completion of the check, you cannot manage the return.

12. Q Is it possible to enter multiple acts in the application?

A With the **«+ Save and Add»** button you can enter as many acts as you wish; there is no limit. It is also possible to attach a file per act, by selecting the **«Attachments»** button.

13. Q How is the Digital Transaction Fee return submitted when a tax resident of Greece contracts with a foreign natural or legal person without a Greek TIN?

A **When the counterparty is:**

A foreign natural person: The return is submitted by the tax resident of Greece via the myAADE platform. The details of the foreign natural person are completed in the same manner as for domestic natural persons (by completing the mandatory fields, see question 9), after first deactivating the «TIN Declaration» option.

A foreign legal person: The return is submitted by the tax resident of Greece, by submitting a request via the «**My Requests**» application on the **myAADE** digital portal, selecting the path: **myaade.gov.gr > My Requests > New Request >**

Taxation > Thematic Group: **Special Taxes >** Procedure: **Initial return for the remittance of indirect taxes/fees/contributions, the initial return for which is submitted electronically, in the event of malfunction of the electronic application.**

14. **Q** **How is a Digital Transaction Fee return submitted with reservation, in accordance with Article 24 of the TPC (Law 5104/2024)?**

A The return with reservation is submitted and received digitally, via the «**My Requests**» application of the **myAADE** digital portal, by submitting a relevant request selecting the path: **myaade.gov.gr > My Requests > New Request > Taxation >** Thematic Group**: Special Taxes >** Procedure**: Initial return for the remittance of indirect taxes/fees/contributions, the initial return for which is submitted electronically, in the event of malfunction of the electronic application.**

2 Support – Contact

For further information or clarifications, you may contact the IAPR Taxpayer Support, **my1521:**

- **By telephone:** at **1521**, free of charge, on working days from 7:00 to 20:00.
- **Digitally:** via the my1521 platform 24 hours a day, 7 days a week, selecting: **VAT, Fees & Special Taxes Matters > Special Taxes, Fees & Contributions > Digital transaction fee > Digital transaction fee return.**

Annex A - Version & Update Details

Drafting and editing details

- This version has been prepared under the editorship of the Indirect Taxation Application Directorate of the General Directorate of Taxation.

Version History

Table 1. Table of versions

Table of versions		
Version	**Date**	**Description**
1.0	01/12/2024	Initial Version
2.0	23/10/2026	Revised version: 1. as regards the template 2. amendment of question 9 3. addition of questions 13 and 14.
2.1	23/10/2026	Revised version: 1. amendment of question 9