

# JOURNAL OF GOVERNMENT

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#### DECISIONS

No. A.1012 (1)

**Procedure for applying VAT suspension administration in real estate, according to par. 4 of Article 6 of the VAT Code. DEPUTY MINISTER OF FINANCE**

Taking into consideration:

1. The provisions of:

a) para. 5 of Article 6 of the VAT Code (v. 2859/2000, OG 248 A), as set force to par. 3 of article 39 of Law. 4646/2019 (GG 201 / SD / 12-12-2019), which empowers the Minister of Finance to define any procedures and details for the implementation of this Article,

b) para. 4a of Article 6 of the VAT Code (n. 2859 / 2000 OG 248), as applicable after par. 1 AP- throu 39 v. 4646/2019 (GG 201 / SD / 12.12.2019).

2. The PD 83/2019 (GG 121 A) "Appointment Representation President Prime Ministers Deputy Ministers and Undersecretaries'.

3. The decision of Prime Y2 / 07.09.2019 (Government Gazette B 2901) 'Recommendation Woo deputy ministerial posts and Deputy Ministers '.

4. The 339 / 07.18.2019 (Government Gazette 3051 / vol.B / 07.26.2019) of the Prime Minister and the Minister of Finance "Delegation of powers to the Finance Minister Vesyropoulo Apostle," as applicable.

5. Article 1 of Presidential Decree 84/2019 with the established in the Ministry of Finance Secretariat Foro- Policy and Public Property logic.

6. The provisions of Circular 1006/2013 (Government Gazette 19 / vol.B / 2014) Decision of the General Secretary of Public Revenue "Procedure and documents Tax Identification Number Performance (TIN) / Change Data and Start / Stop and Change Operations" as applicable.

7. The need to define the procedure for applying VAT chorigi- significant inhibition in real estate, according to par. 4 of Article 6 of the VAT Code, as provided stethike to par. 1 of article 39 of l. 4646/2019 (GG 201 / SD / 12.12.2019).

8. The fact that the provisions of this Decision shall not incur expenses on the state budget and the budget of the Independent Revenue Authority (Principle of authorization), decide:

Define the procedure for granting suspension appli- cation of VAT on properties provided in par. 4 of Article 6 of the VAT Code (l. 2859/2000), as amended, as follows, decide:

Article 1

Applying VAT applying a suspension on property

1. At the request of the taxable person in constructed buildings for sale, as per the attached SUB SAMPLE I submitted to the Compliance and Relations with taxpayers the tax office responsible for receiving the VAT return of foro- reasonable period applied for suspension granted

geitai suspended VAT application on properties of paras. 1 and 2 of Article 6 of the VAT Code (l. 2859/2000).

2. The underlying attachments submitted with his application the following:

a) status as the attached MODEL II, developed as including all unsold properties subjective mind per building permit, with the rate in millimeters on the land corresponding to each property, the total input tax per building and the corresponding tax in any property of settlement to world. An application for suspension takes all the unsold properties of the subject from all eco-kodomikes licenses issued until the time of the suspension request. Any license issued or after the application for suspension until the suspension decision, or after the suspension decision, not occupied by the suspension and require a new application for inclusion of such license suspended,

b) a copy of the latest entries from the book cost estimate, which show the total input tax, until the time of the suspension request.

3. The underlying files the application within six months from 12.12.2019 on licenses already issued before that date and for licenses to be issued after that date, the application is made within six months from the issuance of the license.

#### Article 2

##### Decision to grant VAT applying a suspension on property

1. The Head of the Tax Office in which the application for suspension submitted request is received, granted produces number and finds that there is accompanying the unsold property status and a copy of the book cost estimate. Further notes that the total amount of input tax

the copy of the book cost estimate coincides with what is indicated in the state of unsold properties and that the amount for settlement has been correctly calculated. The above calculation is performed based on the records submitted with the application develop- suit without further audit verifications.

2. Within 10 days of receiving the application and all required supporting the proi- Head of Tax gives decision as attachment SPECIMEN III, two (2) copies, one of which is administered to the subject and one remains on Tax. The decision is valid from the date of the suspension request. Since the copy fylas- Seta in Tax, sent exact copy of the Tax property along with a copy of the unsold properties status to be associated with the subject's file. Should the estimate pe- rilamvanontai territorial competence parapa- properties of more than one WHO sent a certified copy of the decision with attached copy of the situation in each WHO.

3. The decision to suspend recorded in a special Br vlio "Decisions granting VAT implementation inhibition property", as the attached MODEL IV which will be kept in the Compliance Department and relations with taxpayers.

4. The underlying states in the Department of Administrative and IT support of WHO, the change of the business premises of the declared in the tax records as "properties of Article 6 of the VAT Code" to "suspended Properties Article 6 of the VAT Code" according to the provisions of Circular 1006/2013 (Government Gazette 19 / vol.B / 2014) decision of the Secretary of Public Revenue as applicable sy- nypovallontas (to copy) the decision of making such suit as evidence.

**MODEL I**

**APPLICATION FOR SUSPENSION OF APPLICATION**

**VALUE ADDED TAX TO PROPERTY**

(AVC A ..... / 2019)

**Or Brand:** .....  
.....

**TO THE DOY .:** .....

**NAME:** .....

**VAT NUMBER:**.....

Please grant my / approve suspension of VAT the unused property owned me as the accompanying statement.

**ADDRESS:**.....  
.....

I declare that the exact calculation of the tax amount for settlement based on data of accounting records abide accordance with the accounting standards laid down in Greek legislation,

**TELEPHONE:** .....

part which is attached

**SUBJECT:** Application for suspension of application of VAT to property (Article 6 Fri the 4th a VAT Code)

(Cost estimate book copy)

and

I certify that the above information is absolutely accurate.

**THE APPLICANT**





MODEL III

Greek Republic



**ΑΑΔΕ**

Ανεξάρτητη Αρχή  
Δημοσίων Εσόδων

GENERAL ADMINISTRATION Internal Revenue FOROLOGIKIS

Resolution number:

Date:

.....

Zip. D / Division :  
 Zip. Code :  
 Information :  
 Phone :  
 Fax :

**A P C P D S H**

**THE HEAD OF DOY .....**

Taking into consideration:

1. The provisions of Fri the 4th a and 5 of Article 6 of the VAT Code (V. 2859/2000), as applicable.
2. The provisions of the Minister of Finance Decision A. ....
3. The no. Ref. .... / 20 request of the taxable person .....  
 ..... with TIN and .....  
 , the necessary to she  
 documents.
4. The fact that it follows from the application synypovallomeni state above the taxpayer at the time of application was the property of unsold properties.

**A P C P A S I G C Y M E**

We grant suspension of VAT, by ..... 1 required to 12/31/2022 for properties subject to tax .....  
 ..... with TIN ... .., as these are included in the state is an integral part hereof.

**HEAD DOY (Signature)**

1 Put the date of the application for suspension

Served on .... / .... / .....

Received the same ... .. / .... / ....

(Signature)

The engage

(Signature)

The receiver

**Note:** In case of doubt of that decision, under the provisions of Article 63 of the KFD, the debtor must submit within thirty (30) days of such notification, administrative appeals, requesting the review of the Act, under the administrative procedure by the Directorate Dispute of AAD .. Direct appeal to the Administrative Courts against the act is unacceptable. The application is submitted to the tax authority which adopted the measure, indicating the reasons and documents on which the review request.



## Article 3

For applications submitted to publication of this is followed by the above process. This decision shall be published in the Government Gazette.

Athens, 23 January 2020 Deputy

Minister

**APOSTLE VESYROPOULOS**

No. A.1013

(2)

**Determination VAT ekpto- ing settlement process property placed under RA- thestos VAT application for suspension. DEPUTY MINISTER OF FINANCE**

Taking into consideration:

1. The provisions of:

a) par. 1 of Article 33 and 11 of article 38 of the VAT Code (v. 2859/2000, OG 248 A), such force; s after their modification by v. 4646/2019 (GG 201 A. ), with which authorized the Minister of Finance decision to regulate the detailed rules for the implementation of those paragraphs, b) par. 4 of Article 6, 7 of Article 31, 1 of Article 33 and Article 11a 38 VAT (v Code. 2859/2000, OG 248 a) as valid after modifications by v. 4646/2019 (GG 201 a), c) of the Code of tax Procedure (n. 4174 / 2013 - Government Gazette 170 A), as applicable.

2. The PD 83/2019 (GG 121 A) "Appointment Representation President Prime Ministers Deputy Ministers and Undersecretaries'.

3. The decision of Prime Y2 / 07.09.2019 (Government Gazette B 2901) 'Recommendation Woo deputy ministerial posts and Deputy Ministers ".

4. The 339 / 07.18.2019 (Government Gazette 3051 / vol.B / 07.26.2019) of the Prime Minister and the Minister of Finance "Delegation of powers to the Finance Minister Vesypoulo Apostle," as applicable.

5. Article 1 of Presidential Decree 84/2019 with the established in the Ministry of Finance Secretariat Foro- Policy and Public Property logic.

6. The no. D.ORG. 1036960 A EX 2017 (Official Gazette B 968) Decision of the Governor of the Independent Revenue Authority publica- Zion "Organization of Independent Di- Moshi Revenue Authority (Principle of authorization)", as applicable.

7. The need to define the procedure for VAT deduction settlement for property placed under a VAT suspension regime applying to delivery.

8. The fact that the implementation of this Decision no charge on the state budget and budget of inde- titis Revenue Authority (Principle of authorization) hereby:

9. Define the VAT deduction settlement process property placed under a VAT regime develop- uniform application as follows:

## Article 1

Submission of VAT return for the settlement of discount

1. When property delivery time has ypa- chthei VAT implementation suspension- diaka- nonizetai the deductible tax corresponding to the property delivered, as it appears at the time of the suspension in accordance with the filed of load, as provided in Article 6 para. 4a of the VAT Code.

2. The tax payable on settlement is paid off by making special VAT declaration at the time of delivery and before submitting a transfer statement, parental grant or donation.

3. The extraordinary statement submitted in printed form, the Compliance and Relations with Forolo- Goumenos of WHO, which is responsible for receiving the transfer tax return, donation or parental donation in triplicate using the form of VAT return F2 050.

4. The amount to be paid shown in the relevant code of the declaration and in the "Notes" that marked "SUBMITTED FOR DIAKA- NONISMO TAX SET TO PROPERTY ', with the completion of the sentence with the address and the stoi- cheia property for which the declaration.

## Article 2

VAT return receipt for the settlement of the discount and tax due payment confirmation

1. submitting the declaration confirmed or- thotita towards tax adjustment according to the unsold property status, submitted without further audit verifications and declarations received significant. On receipt of the statement confirming the debt and debt issued ID.

2. A prerequisite for receiving declarations ing transfer tax, parental benefit or gift aki- vitro, which has been subject to suspension of par. 4 of Article 6 of the VAT Code, is satisfied by the Compliance and Relations with tax - menu in cooperation with the Income tax section of which was an extraordinary statement on the body and three copies thereof, that the tax was paid, proportionate writing the phrase ".Katavlitike of settlement to the CSE tax for the property who witnessed with the number. / ... / ... / 20 ... Cash Catalog Ypiresi- of us, with XK line ATB /...../...../ 20 ... '. Taxable person returned two copies of the VAT return, one for the record and one to co-submitted with the transfer tax statement, parental benefit or gift to follow,



Moreover, custody of Compliance Relations department with taxpayers sent directly copy the above statement in which WHO is responsible for receiving the VAT return of the subject to be associated with the file.

3. Not received returning return with parental donation or property donation, which has been subject to suspension of par. 4 of Article 6 of the VAT Code, if this is not being submitted copy of the extraordinary VAT return on which ensure that the to settle tax for sy- gkekrimeno property transferred is paid.

#### Article 3

Procedure and conditions return in case of property delivery cancellation

1. If either aborted signing the contract or not been ultimately transfer tax statement, parental grant or donation, the tax paid or confirmed by special declaration submitted to the tax settlement for property which has been subject to suspension of VAT implementation, deleted / returned, subject to the limitation provisions of the tax from which received emergency declaration procedure in the next paragraph.

2. The taxable submit amending extraordinary statement in paper form by amending the relevant code of the statement which is created, if necessary, return or write-off request. This declaration submitted together two copies of the original emergency declaration have been SO- taxable person, one for the record and one to co-submitted with the tax return me- tavivasis, parental grant or donation.

3. drawback resulting in the amending statement, the Head of Compliance tmi- Marcel competent Tax for parala- step transfer tax return, donation or parental donation affirms the extraordinary statement on the body as appropriate or that there was transfer tax statement, parental benefit or gift for that property, or that the tax return for the transfer, which was not used provided that it has been returned to the Office that the copy of the declaration intended for the purpose of drawing up the contract, a certificate on the body of the notary that the contract is not drawn up.

4. Within 10 days from the submission of the amended pay extraordinary statement without further audit verifications issued AFEK to return the overpaid tax. For calculation-term interest of the provisions of article 53 of l. 4174/2013.

5. Whenever refundable tax as indicated in the previous paragraph, will be forwarded to the Tax Office responsible for the pa- ralavi the VAT return of the subject, a copy of the amending extraordinary statement for the information of the subject matter.

#### Article 4

For declarations made to the publication of this is followed by the above process. This decision shall be published in the Government Gazette.

Athens, 23 January 2020 Deputy

Minister

**APOSTLE VESYROPOULOS**







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