



# ARSINOI D. LAINIOTI

Insights and Information from the Law Offices of Arsinoi D. Lainioti

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## New Greek Tax Requirements for Persons Who Reside Outside of Greece

In a necessary but poorly implemented effort to determine which taxpayers are non-residents of Greece, the Greek Tax Authorities have stipulated **new requirements for Greek taxpayers who permanently reside abroad.**

These taxpayers are being required to “substantiate” that they are tax residents of a country other than Greece, in order to **benefit from Bilateral Avoidance of Double Taxation Treaties** as well as to **avoid** being taxed by the Greek Authorities as a Resident of Greece which entails, inter alia, **taxation on worldwide income.** The documents required to substantiate foreign tax residence differ depending upon the country of residence.

**Tax residents of Canada** are only required to submit the Claim Form For Application of the Double Taxation Convention which can be accessed on the official website (below) or [download from 'Forms' on the ADL website.](#)

[http://www.gsis.gr/gsis/export/sites/default/gsis\\_site/Services/Polites/documents\\_e\\_entipa\\_2/Claim\\_double\\_taxation.pdf.](http://www.gsis.gr/gsis/export/sites/default/gsis_site/Services/Polites/documents_e_entipa_2/Claim_double_taxation.pdf)

In addition to the above indicated Claim Form, **tax residents of the U.S.A.** must apply to the IRS, using Application No. 8802, in order to obtain “6166 Certification”. According to the related regulations, no authentication or Greek translations are required.

These documents must be submitted by the taxpayer or his/her representative to the tax office with which the taxpayer is registered in Greece.

The deadline for submitting these substantiating documents was originally set for the end of January and subsequently extended until March 29<sup>th</sup>, 2013. On March 28<sup>th</sup>, the Greek Tax Authorities once again extended the **deadline to June 28<sup>th</sup>, 2013,** in recognition of the fact that most Residents Abroad were unable to meet the initial deadline.

It is possible that this deadline will be extended, since it is virtually certain that the deadline for submitting tax declarations this year will be extended, shortly.

Best wishes and have a great day!

Arsinoi D. Lainioti

### Law Offices of Arsinoi D. Lainioti

Vryoulon 1, Ano Pefki 15121  
Athens GR  
p 30.693.702.8630  
arsinoi@lainioti-lawoffices.com

[www.lainioti-lawoffices.com](http://www.lainioti-lawoffices.com)

### Lingos Law, LLC

77 Franklin Street, 3rd Floor  
Boston, MA 02110  
p 617.695.0009  
f 617.849.5695  
info@lingoslaw.com

[www.lingoslaw.com](http://www.lingoslaw.com)

