### Information on Tax Identification Numbers

**Section I – TIN Description**

According to art. 11 of the Greek Tax Procedure Code (L. 4174/2013), the Tax Administration assigns a unique taxpayer identification number to every taxpayer.

The Tax Administration assigns a Taxpayer Identification Number to a person who is not a taxpayer, if this is required by other law provisions. In particular, the Tax Administration assigns a Taxpayer Identification Number upon request by any natural or legal person or legal entity, for the purpose of conducting financial transactions with General Government bodies or domestic financial institutions or payment institutions.

The Tax Administration may suspend the use of a TIN or may de-activate the TIN if there is objective information indicating that the taxpayer has ceased his economic activity or that he commits tax evasion or that he has filed a false or inaccurate declaration in order to be granted the TIN. In any case the taxpayer has the right to prove that the circumstances of the previous sentence do not apply.

### Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

**Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?**

<table>
<thead>
<tr>
<th>Individuals</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

| Entities    | Yes | No |

**Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.**

TIN is issued upon request by the concerned individual that holds such obligation, except for the cases where the tax administration: i) establishes that there is such obligation but the concerned individual has not proceeded to the necessary procedure, and ii) has in its possession the required documentation for the issuance of the TIN. In such a case, the tax administration issues a TIN on its own initiative.

**Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.**

TIN is issued upon request by the concerned legal person or legal entity that holds such obligation, except for the cases where the tax administration: i) establishes that there is such obligation but the concerned legal person or legal entity has not proceeded to the necessary procedure, and ii) has in its possession the required documentation for the issuance of the TIN. In such a case, the tax administration issues a TIN on its own initiative.
Section II – TIN Structure

The Greek Tax Identification Number has the following structure:

<table>
<thead>
<tr>
<th>Format</th>
<th>Explanation</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>9999999999</td>
<td>9 digits</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Section III – Where to find TINs?

TINs are not reported on official documents of identification, but they can be found on:

1. "Tax Completeness Status"

The "Tax Completeness Status" is produced by the Ministry of Finance upon the taxpayer’s request. The document is used to inform anybody who is concerned that the taxpayer has no tax obligations pending.
2. “Tax Refund Status”

The "Tax Refund Status" is produced yearly by the Ministry of Finance to inform the taxpayer of the status of his/her tax declaration (whether taxes are due or there is a refund) for a particular fiscal year. The document can be used by the taxpayer during transactions (e.g. when dealing with paying agents) for proof of his/her income.

3. “Certification of Issued TIN”

The “Certification of Issued TIN” is produced by the Ministry of Finance upon the taxpayer’s request. The document is used to inform anybody who is concerned that a TIN has been issued for the particular taxpayer.
ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ
Δ.Ο.Υ. ΑΓΙΟΥ ΔΗΜΗΤΡΙΟΥ
ΘΡΗΝΑ ΜΠΕΤΩΤΟΥ

ΗΜΕΡΑ : 30/12/2014
OΡΑ : 07:17
ΑΡ. ΔΗΛΩΣΗΣ : 43
ΗΜΕΡΑ ΔΗΛΩΣΗΣ : 29/12/2014

ΕΠΑΝΕΚΤΥΠΩΣΗ ΒΕΒΑΙΩΣΗΣ ΑΠΟΔΟΣΗΣ Α.Ο.Μ.

ΒΕΒΑΙΩΣΕΤΑΙ στις ΑΠΟΔΟΣΗΣ ΤΗΝ 29/12/2014 Ο.Α.Ο.Μ.
ΣΤΟΝ ΦΟΡΟΛΟΓΙΚΟ ΚΥΡΙΟ ΟΙΚΟΝΟΜΙΚΟ ΜΕ ΓΑΙΑ ΠΑΡΜΑΤΑΣ ΣΤΟΧΕΙΑ,

ΣΤΟΙΧΕΙΑ ΦΟΡΟΛΟΓΙΚΟΥ ΟΙΜΕΝΟΥ

ΕΠΩΝΥΜΟ Α : 
ΕΠΩΝΥΜΟ Β : 
ΟΝΟΜΑ : 
ΕΠΩΝΥΜΟ ΓΑΤΕΡΑ : 
ΕΠΩΝΥΜΟ ΜΗΤΕΡΑΣ : 
ΟΝΟΜΑ ΤΑΤΕΡΑ : 
ΟΝΟΜΑ ΜΗΤΕΡΑΣ : 
ΗΜΕΡΑ ΓΕΝΝΗΣΗΣ : 01/01/1982
ΤΟΠΟΣΗΣΗ ΓΕΝΝΗΣΗΣ : ΔΑΚΩΣ ΑΘΗΝΩΝ
ΗΜΕΡΑ ΘΑΝΑΤΟΥ :

ΣΤΟΙΧΕΙΑ ΤΑΤΟΤΗΤΑΣ

ΕΞΩ : ΔΙ ΝΑΥΑ ΤΥΡΟΣ
ΗΜΕΡΑ ΕΚΘΕΣΗΣ : 01/01/2006

ΔΙΕΥΘΥΝΘΕΝ ΚΑΤΩΜΙΑΣ

ΕΞΩ : 
Τ.Κ.Σ.Δ.Α.

ΑΡΜΟΔΙΟΤΗΤΑ Δ.Ο.Υ. : ΑΓΙΟΥ ΔΗΜΗΤΡΙΟΥ

Η ΠΑΡΟΥΣΙΑ ΣΩΡΡΥΘΕΙΤΑΙ ΣΩΣ ΑΚΡΙΒΕΙΑ ΑΠΟΓΡΑΦΗ ΤΗΣ ΒΕΒΑΙΩΣΗΣ ΓΙΑ ΤΗ ΔΗΛΩΣΗ ΑΡΙΣΤΟ.
42/2014 ΜΕΤΑ ΑΠΟ ΤΗΝ 1/2014 ΑΠΟΣΟΛΟ ΤΟΥ ΦΟΡΟΛΟΓΙΚΟΥ ΟΙΚΟΝΟΜΙΚΟΥ.

Ο ΠΡΟΪΣΤΑΜΕΝΟΣ Δ.Ο.Υ.
### Section IV – TIN information on the domestic website

Information on Greek TINs can be found on General Secretariat of Information Systems (GSIS) internet site:

[http://www.gsis.gr](http://www.gsis.gr)

No online checker is available.

### Section V – Contact point for further information

In case of further information on TINs, taxisNEt Help Desk can be contacted (+30 210 4802552).