



ARSINOI D. LAINIOTI

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

January 2014



Good Afternoon to All,

ADL Law Offices is pleased to offer this information for all Greeks that live outside of Greece and are looking for up-to-date accurate information. Please share to friends, family and associates who may be in need of this valuable information. If you do not wish to receive this information, please click Unsubscribe at the bottom of the newsletter for immediate removal.

Travel Announcement: In the fall, I will be traveling to Australia and look forward to meeting associates and new friends in Sydney and Melbourne who may need representation. Watch these newsletters for updates!

Best wishes and have a wonderful week,

Arsinoi D. Lainioti

GREEK TAXPAYER IDENTIFICATION NUMBER (AFM)

Age Requirements

All residents of Greece who are 18 years of age or older must request and obtain a Taxpayer Identification Number known in Greek as «Αριθμό Φορολογικού Μητρώου» or «Α.Φ.Μ.». Physical and legal persons who reside abroad are required to possess a Taxpayer Identification Number if they own property located in Greece, engage in any real estate or commercial transaction in Greece or earn income from a Greek source.

Residents of Greece should apply for a Taxpayer Identification Number at the Greek Tax Office located nearest to their place of residence or business. Non-residents of Greece should obtain their Taxpayer Identification Numbers from the Special Tax Office for Foreign Residents and should ensure that they remain registered with this Tax Office in order to avoid being subject to imputed taxation and/or taxation of their worldwide income.

Required Documents

All applicants for a Taxpayer Identification Number must submit a completed and signed M1 form.

In addition, Greek citizens who are residents of Greece are required to present their original Greek Identification Card and to submit a photocopy thereof. European Union nationals who reside in Greece are required to present their original passports or Identification Cards and to submit a photocopy of the document presented. Third country nationals who reside in Greece are required to produce their passports and valid residence permits and to submit photocopies thereof. Non-residents of Greece are required to present and submit photocopies of their passports or other official forms of identification.

The applicant may authorize a third party to request and obtain the number on his/her behalf; however, a Power of Attorney document must be presented. This document may either be signed before a Greek Consular Authority abroad or before a foreign Notary. In the latter case, the document must be certified by Apostille in the country where it was signed.

Discontinuation of a Greek Taxpayer Identification Number

A Greek Taxpayer Identification Number which is no longer in use, as a consequence of death, must be formally removed from the Greek Taxpayer Register. The following documents must be presented in order to formally remove a number from the Register:

- A certified copy of the Taxpayer's Death Certificate
- A suitable Power of Attorney document from the heirs of the deceased
- A Certificate of Next of Kin
- A certified copy of the Last Will and Testament or a Court of the First Instance certificate indicating that there is no such document

Our firm handles Greek citizenship procedures, including name changes, pursuant to specifically drafted limited Powers of Attorney. It is therefore not necessary for our clients to travel to Greece in order to accomplish the above indicated.

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