

Greek Individual Taxpayer Identification Number (“A.Φ.M”)

Anyone who engages in commercial and/or real estate transactions within the Greek territory must possess a Greek Taxpayer Identification Number (e.g. inheritance of property, opening a bank account, purchases/sales/gifts of real estate, etc.)

Our firm can obtain a Greek Taxpayer Identification Number on your behalf and can act as your representative and address for service of process for Greek Tax Authority purposes.

In order for our office to handle this matter, we will require the following:

- **A certified copy of your Greek Identification Card/ Passport / Driver’s License / Social Security Card** - a Notary Public or Greek Consular Authority can certify this document
- **A suitable Power of Attorney document** authorizing our office to obtain the Greek Taxpayer Identification Number and to represent you for Greek Tax Authority purposes (we will provide you with this document, which must be certified by Apostille, if in English, or by a Greek Consular Authority, if in Greek).

Please note that 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. In order for us to handle this process on your behalf, our office will require the following:

- 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; and
- 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 will also assist you to obtain all of the above documents.