



Tax Certificate - New tax audit program - Decision 1110/2025

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September 2025

Tax Alert

On 07.08.2025, the Independent Authority for Public Revenue (IAPR) issued the Decision 1110/2025, which amended the Decision 1124/2015 and mainly the tax audit program for the Tax Certificate of the tax years 2024 onwards.

- The most important audit steps that have been added to the tax audit program relate to the transmission of revenues and expenses/purchases' data, along with their tax classifications, to myDATA platform and the subsequent update of e-books and pre-population of tax returns (VAT returns and E3 form).
- The companies' compliance is critical, since expense invoices are taken into account for tax purposes, only if they have been transmitted electronically to myDATA platform. In other words, a company is not entitled to deduct expenses for income tax purposes as well as input VAT, unless the relevant tax documents have been transmitted to myDATA platform.
- New tax audit steps have been added in various tax areas (e.g. Special Taxes, MDR compliance), while the tax audit program has been updated with various tax provisions issued during the last years.
- The updated tax audit program for the issuance and submission of the Tax Certificate is applicable starting from tax years 2024 onwards.

The most important amendments/additions per tax area are the following:

1. Corporate Income Taxation

For the audit of the accounting and taxable profits depicted in the corporate income tax return, the data and their classifications, transmitted to myDATA digital platform and pre-populated the E3 form, are also taken into account.

2. VAT

For the audit of the VAT returns' correct completion, the data and their classifications transmitted to myDATA digital platform and pre-populated the VAT returns are also taken into account.

3. Greek GAAP (L.4308/2014)

For the performance of reconciliations between accounting records, an audit should be performed on a sample basis, to determine whether sales invoices, credit notes, invoices for goods or fixed assets' purchases, etc., have been transmitted to myDATA digital platform in accordance with the applicable legislative provisions.

4. Transfer Pricing

Tax audit steps have been added for the review of compliance with Mandatory Disclosure Regime (MDR) provisions (L.4170/2013, DAC6).

5. Special taxes

Perform an audit to confirm whether there is an obligation to submit a tax return for the following special taxes and, if so, verify whether the relevant returns have been submitted. Indicatively:

- Environmental duty on plastic bags (art. 79, L.4819/2021)
- Environmental protection contribution for plastic products (art. 4, L.4736/2020)
- Recycling fee for products whose packaging contains polyvinyl chloride (PVC) (art. 80, L.4819/2021)
- Resilience fee for the climate crisis (ex-accommodation tax, art. 53, L.4389/2016)
- Fee for mobile and fixed-line telephone subscribers, fee for subscription television (art. 45-47, L.5177/2025)

- Insurance Premium Tax (art. 43, L.5177/2025)
- Special excise tax on luxury goods from EU countries and domestically produced items (art. 48, L.5177/2025)
- Participation of the Greek State in the gross profits of companies providing online betting and gambling services. (art. 50, L.4002/2011)
- Casino entrance fee (AYO 1128269/1226/0015/16-11- 1995)
- Amusement technical games (art. 49, L.5177/2025)

Apart from the above amendments/additions, the tax audit program has been updated with various tax provisions issued during the last years. The amendments, amongst others, include the tax audit of the following areas:

- Super tax deductions (e.g. art. 22B, L.4172/2013)
- Deduction of advertising expenses (art. 22D, L.4172/2013)
- Tax Incentives of L.4172/2013
- Profit distributions not subject to income tax in accordance with Circular 2089/2022
- Exit taxation and hybrid mismatches (art. 66A and 66B, L.4172/2013)
- Abolition of stamp duty from 1.12.2024 and enactment of the Digital Transaction Duty (L.5177/2025)
- Tax audit steps for corporate transformations (e.g. mergers, demergers, spin-offs, etc.) according to L.5162/2024.

Next steps

- Assess the applicability of the new tax audit steps in the tax certification process and the additional effort needed to ensure timely submission of the tax certificate.
- Assess the level of compliance with myDATA requirements and the need for support to safeguard expenses' deductibility for income tax purposes as well as the deductibility of input VAT.

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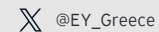
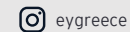
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