



## Deadline to file the annual declaration of assets & financial interests of 2022 expires on 30 November 2022

1. The deadline for the individuals who have an obligation to file an annual declarations of assets & financial interests for 2022 expires on 30 November 2022. Filing is made electronically and requires the use of the personalized taxisnet codes of the individual who is liable to file and of his/her wife or husband or spouse. Provided that the annual declaration is filed by 30 November 2022, it is permitted to file an amending/corrective declaration within 30 days with no penalties.
2. The list of persons liable to file includes (*amongst others*) the following:
  - Individuals holding the position of Owner, Partner, Substantial Shareholder, Executive Member of the

board of directors, or other administration board, Managers of Greek companies who conclude public contracts, to the extent that they exceed the €150,000 threshold per public tender (*or the 300,000 threshold in the case of construction or technical companies*). This includes companies engaged in transactions with the Greek State, such as pharmaceutical companies, construction companies etc. The same obligation applies for individuals holding such a position in a foreign company that concludes public contracts in excess of the above threshold, to the extent that such individuals maintain their residence in Greece.

- ▶ Individuals holding the position of President, Vice-President, Managing Director, Administrator, Deputy Administrator, Executive Member of Boards of Directors, General Managers in credit institutions and enterprises providing investment services (*such as insurance companies or credit institutions*).
3. Late filing requires payment of a fee (*to be made electronically before filing*) for the above group of liable individuals (€50 or €100 *depending on whether late filing occurs between 1-30 days or 31-60 days after the expiry of the deadline*). The law provides for higher late filing fees for other groups of individuals liable to file.
  4. With regard to the content of the annual declaration of assets for 2022, this should include detailed data for income earned within 1/1/2021-31/12/2021 by the individual who is liable to file and his/her wife or husband or spouse and underage children, as well as their (moveable and immoveable) property in Greece and abroad on 31 December 2021. Indicatively, the following information should be reported in the declaration: real estate property rights, deposits in banks, savings and other credit institutions, investment portfolio holdings (*shares of domestic and foreign companies, State bonds, corporate bonds, mutual funds, derivatives etc*), insurance products, holdings or participations in funds or trusts, information on the lease of safe deposits in Greek and foreign banks, ownership on vehicles, as well as detailed information on the way each asset was acquired (*e.g. purchase, inheritance, donation, income of this year or of previous years etc*).
  5. A failure to file a declaration of assets within 60 days after the expiration of the deadline or filing of an inaccurate declaration results in the imposition of criminal sanctions. It is clarified that the declaration is considered inaccurate, when the declared assets or their increase are not justified by the legally acquired income of the liable person.

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