

TAX BRIEFING: Monthly Insight

Recent Developments in Tax Legislation

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A. Joint Ministerial Decisions 17991 and 17992 on the Source of Funds Declaration Under the New Law 5026/2023

1. Joint Ministerial Decision 17991/2023 (Government's Gazette Bulletin B' 2963/04-05-2023) provides the following information on the Source of Funds Declaration of Law 5026/2023 (SoFD):
 - a. the detailed submission form;
 - b. instructions for filling in the SoFD form;
 - c. the tables of parametric values; and
 - d. instructions on the technical and practical operation of the digital platform to which the SoFDs are made.
2. Joint Ministerial Decision 17992/2023 (Government's Gazette Bulletin B' 2964/04-05-2023) sets out the form and

content of the Declaration of Financial Interests of Article 23 of Law 5026/2023 (A' 45).

B. Deadline Extension for the Special Real Estate Tax Return

1. Decision A. 1062/2023 extends the time limit for submission of Special Real Estate Tax Returns (*EΦA*) to 31 July 2023.

C. Circular E. 2035/2023 on the Tax Treatment of Granting of Residence to Employees

1. Circular E. 20235/2023 provides clarifications on the tax treatment of the granting of residence to employees by natural or legal persons or entities due to their temporary movement in the context of their work, pursuant to the provisions of Law 4172/2013.

D. Deadline Extension for the Submission of the Annual Income Tax Return of Individuals and Legal Persons or Entities

1. Decision A. 1078/2023 extends the deadline for the submission of income tax returns for the 2022 tax year by natural persons referred to in Article 3 of Law 4172/2013 to 31 July 2023 at 15:00.
2. The deadline for the submission of income tax returns by legal entities referred to in Article 45 of Law 4172/2013 with tax years ending on 31 December 2022 is extended to 31 July 2023 at 15:00.

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