

# Indirect Tax Alert

## Greece requires electronic application for confirmation of the buyer's capacity to locally purchase certain electronics without VAT

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Greece's Independent Authority of Public Revenue (IAPR) will implement the "Service of Article 39a," starting 1 December 2019, regarding confirmation of the buyer's capacity in the case of local supplies of goods falling under article 39a, par.5 of the Greek Value-Added Tax (VAT) Code. Key provisions of "Service of Article 39a" (use of the "reverse-charge" mechanism for the local supplies of certain electronics) include:

- ▶ Domestic supplies of mobile phones, cell phones, game consoles, PC tablets and laptops that are performed since 1 August 2017 fall under the domestic VAT reverse-charge, on the condition that the buyer is a taxable person eligible for the input VAT deduction.
- ▶ Currently, for the seller to issue an invoice without VAT, it is obliged to prove that the buyer is a taxable person eligible to input VAT deduction, by collecting any appropriate evidence (indicatively, extract of the buyer's "registry data" from TAXISnet with the printing date preceding the transaction's date).
- ▶ From 1 December 2019 onwards, confirmation of the buyer's capacity will be performed through the "Service of Article 39a" of the IAPR, that will be used by sellers, buyers and persons acting on behalf of the buyers (representatives).

- ▶ To access the “Service of Article 39a,” the use of a specific program (this can be either the program provided for free by the IAPR or any other program preferred by the parties involved) and the creation of special access codes are required. The said codes are issued electronically through the Application of Management of Special Codes of TAXISnet.
- ▶ The buyers, through the “Service of Article 39a,” will manage their data and the data of their representatives, while they will also be able to reject a purchase partially or fully.
- ▶ The sellers, through the “Service of Article 39a,” will be able to confirm the data and the capacity of the buyers and of their representatives as well as to record the underlying sales.

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For additional information with respect to this Alert, please contact the following:

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