

Greece extends deadline for submission of mandatory disclosure reports

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On 28 January 2021, Greece's Independent Authority for Public Revenue (IAPR) issued [Circular A. 1017/2021](#) (Government Gazette FEK B 28.1.2021) which provides for an extension of the deadline for the submissions of reportable arrangements.

In accordance with this decision, the 30-day deadline for reporting shall start as of 1 February 2021:

- ▶ For arrangements concerning the deferral period i.e., the period between 1 July 2020 and 31 December 2020
- ▶ For arrangements concerning the period between 1 January 2021 and 31 January 2021

In addition, it is clarified that the deadline for reporting the "historical arrangements" remains the same (i.e., arrangements the first step of which was implemented between 25 June 2018 and 30 June 2020). The deadline expires on 28 February 2021.

The deadline for filing the first quarter periodic report for marketable arrangements also remains unchanged, i.e., 30 April 2021.

The submission of the reports are to be made via the electronic portal which will be available on the IAPR's website. Access to the portal will be granted to: (i) the authorized representatives of the reporting legal person; and (ii) individuals, with the use of their standard personal login codes (TAXISNET codes).

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

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