



Country-by-Country (CbC) Reporting Circular Amended

The Independent Authority for Public Revenue (IAPR) issued decision No. 1341/2019 (published on September 16, 2019) which amends previous guidance (Circular POL.1184/22-11-2017) on the filing and exchange of country-by-country (CbC) reports by multinational enterprise (MNE) groups.

Greece introduced CbC reporting obligations for fiscal years starting on or after 1 January 2016.

The decision provides that, as from 15 October 2019, Greek constituent entities of MNE groups will have to submit notifications via an online application that will be available on the website of the IAPR and not via email.

The submission of notifications will have to be made either by an authorized representative of the MNE group or by a certified accountant using specific "TAXISnet" codes.

Any amending notifications also will have to be submitted via the same online application.

The IAPR is expected to provide guidance with respect to the application in the near future.

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