



Guidance issued on e-filing of tonnage tax return

Circular POL 1022/2017, released on 21/2/2017, provides guidance on the electronic filing (e-filing) of the tonnage tax return as from fiscal year 2017.

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E-filing for A category sea vessels

- The tonnage tax return for category A vessels must be filed electronically, through Taxisnet, as from 2017. The previous mentioned apply for:
 - ✓ Vessels that fly the Greek flag based on law 27/1975 and are taxed in accordance with the provisions of that law;
 - ✓ Vessels that fly an EU/EEA flag based on law 27/1975 and are taxed in accordance with article 26a of that law;
 - ✓ Vessels that fly the Greek flag based on article 13 of Legal Decree 2687/1953 and are taxed in accordance with the provisions of that law;
 - ✓ Vessels that fly another foreign flag and are managed by Greek entities.

- E-filing also is mandatory if an amended tax return is filed because:
 - ✓ The vessel is deregistered from the Greek registry; or
 - ✓ There is change in the management of the company.
- If deductions are claimed in the tax return, supporting documentation must be submitted to the tax authorities within 20 days from the date the return was filed.
- Penalties for late filing and failure to file will be assessed by the competent tax office.

Date of e-filing

- The deadline for e-filing the tax return is 28 February 2017.
- Tonnage tax due must be paid in four equal annual installments. The first installment must be made by 28 February 2017, and the remaining three installments are due on 30 June, 30 September and 31 December.

Special issues

- The tonnage tax return for A category vessels that will fly the Greek flag after 1 January (of each fiscal year) must be filed within two months from the date the Greek flag was "raised" on the vessel.
- The tonnage tax return of A category vessels that fly an EU/EEA flag is regulated by law 27/1975 must be filed within two months from the date the vessel begins to be used in Greece.
- The tonnage tax return for A category vessels that fly a foreign flag and are managed by Greek entities must be submitted within two months from the date management was assigned to the Greek entity.



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