



## Guidance issued on required documentation for exemption claims under EU directives **Circulars 1036/2015 and 1039/2015**

The Greek government issued guidance on 25 January 2015 (Circular 1036/2015) that sets out the documentation a Greek enterprise must submit to support a withholding tax exemption on dividends, interest and royalties paid to qualifying EU enterprises under the relevant EU directives (as incorporated in the Greek Income Tax Code (Article 63 Law 4172/2013)).

According to the circular, documents supporting a withholding tax exemption (Appendix A for dividends and B for interest/royalties) must be filed for each payment within the deadline for filing a nil return (Circular 1011/2014). Alternatively, the taxpayer can furnish a tax residence certificate issued by the competent foreign authority. The circular also sets out the requirements to qualify for an exemption from withholding tax.

**A transitional rule in Circular 1036/2015 allows a Greek entity to submit the**

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**required documentation relating to dividends, interest and royalties paid between 1 January 2014 and 26 January 2015 until 30 April 2015 without the assessment of penalties.**

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