INSTRUCTIONS FOR COMPLETION

PRELIMINARY OBSERVATIONS:

With this form a person (individual, legal person, any other body of persons) can claim the total or partial exemption from Hellenic withholding tax, in cases where the beneficial owner is resident in a country with which Greece has concluded a Convention/Agreement for the avoidance of double taxation with respect to taxes on income.

The form has to be filled out in duplicate by the beneficial owner of the income derived within the Hellenic territory. Each copy must duly be signed and stamped by the competent tax authority of the beneficial owner's State of residence (however for USA and Turkey see FIELD VII).

The first copy must be sent to the entity in Greece, which is obliged to withhold tax and forward the form, among other documents, to the local tax authorities of Greece (D.O.Y.).

The beneficial owner of the income must immediately inform the payer of the income if any of the preconditions leading to a total or partial relief from withholding tax, ceases to be met.

This form shall be valid for one calendar year and is available at International Economic Relations Directorate, every local tax authority (D.O.Y.) in Greece, and on the Internet at the website: www.gsis.gr/ddos. In cases where the form is downloaded from this webpage, the second page of each copy has to be printed out on the reverse side of the first page.
• FIELD I & II: The purpose of these fields is the identification of the beneficial owner of the income and of the payer of the income. FIELD I has to be filled out in block letters.

• FIELD III: This field is intended to identify the nature of the income that will be derived from Greece, according to the provisions of the applicable Convention/Agreement for the avoidance of double taxation (i.e. royalties, services, interest etc.).

• FIELD IV: This field is intended to identify the year which the income became due.

• FIELD V: Answer “YES” or “NO” to the questions and specify whenever necessary.

• FIELD VI: It must be filled out, signed and stamped by the beneficial owner of the income.

• FIELD VII: It must be filled out, signed and stamped by the competent tax authority of the beneficial owner’s State of residence. ATTENTION: There is no such a field VII in forms used by residents of USA and Turkey, because these tax authorities issue their own residence certificate.