

TAX BRIEFING: Monthly Insight

Recent Developments in Tax Legislation

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1. By way of Decision A.1006/2023 the Independent Authority of Public Revenues (**IAPR**) provides guidelines on the form and content of salary and pension certificates.

2. The information which the certificates must include are specified, such as the amount of the salary, pension and other benefits, as well as income tax amounts and special solidarity contributions withheld in accordance with Article 43A of Law 4172/2013. The respective form is Form Φ-01.042.

3. Guidelines are also provided with regard to the form and content of the certificate of income from business activities, income from dividends distributed by legal persons and entities not listed on the Athens Stock Exchange, interest (excluding interest on bank deposits) and royalties. The respective forms are Form Φ-01.043 and Φ-01.044.

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