

# Greece Extends Deadline for DAC7 Filings Until 26 February 2024

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Greece has extended the deadline for DAC7 filings for the year 2023 until 26 February 2024 (from 31 January 2024). Consequently, the DAC7 reporting obligations for the year 2023 will take place from 8 February 2024 to 26 February 2024.

Additionally, the competent services of the Independent Authority for Public Revenue (AADE) have been determined concerning the submission of information by reporting platform operators, the exchange of information between Greece and other EU Member States, and the process of Excluded Platform Operators. Such services will be handled by Department 'E' of Automatic Information Exchange designated as the Interconnection Department.

Furthermore, Department 'D' of the Audit Procedures Directorate of the General Tax Directorate of AADE will act as the delegated authority for providing instructions on the conduct of compliance checks on the submission of details and due diligence by the declaring platform operators. It also oversees the imposition of any sanctions under article 54IA of the Tax Procedure Code after the completion of the audit, keeping the Interconnection Department informed.

In addition, it was clarified that the OECD's comments on the relevant international framework serve as an interpretative source during the application of due diligence and information submission rules.

*Note:* DAC7 obliges digital platforms to collect, verify and report information on sellers that use their platform to sell defined goods or provide services (e.g. rentals of immovable property), and seeks to generally strengthen (through a joint audit framework and data security procedures) the exchange of information and cooperation between Member States.

The above is provided in a circular dated 31 January 2024 that is available [here](#) (as PDF and in Greek only).