

To  
The Honourable  
Mr Charis Theocharis  
General Secretary of Public Revenues

Cc.: Mr Ioannis Stournaras, Minister of Finance  
Mr Adonis Georgiadis, Minister of Health  
Mr Theodoros Kommatas, Head of the General Directorate of Financial  
Services of the Minister of Health

**Subject: Procedure for the issue of Tax Clearance Certificate**

Chalandri, April 23, 2014

Dear Mr Theocharis,

We would hereby like to bring to your attention the serious problem that has emerged from the application of the ΠΟΛ. 1274/27.12.2013 as amended and in force by ΠΟΛ. 1065/26.02.2014, according to which, in order for receivables to be collected by a State agency, the issue of a tax clearance certificate is required, which will identify the agency, the number of the payment warrant and the amount corresponding thereto. It is further pointed out that the issue of the above tax clearance certificate cannot be made electronically, but only through the Tax offices.

More specifically, as regards pharmaceutical companies, which trade with all hospitals of the country, and conclude to that end, numerous agreements with each of them, the above obligation for the issue of the tax clearance certificate renders the collection of the receivables impossible, since it practically presupposes a personal or telephone communication with each hospital for the notification of the above and the daily visit to the tax office for the issue of the said tax clearance certificate.

As you are aware, the procedure provided for by the ΠΟΛ/1274/27.12.2013 is practically unfeasible for pharmaceutical companies, given the rather large number of their transactions with the State hospitals.

For all the above reasons, we kindly request that you issue a clarifying circular with which:

- Pharmaceutical companies will be excluded from the above obligation due to the special nature of their transactions against all other suppliers of the State or
- Electronic issue of the tax clearance will be possible (both for pharmaceutical companies with non-overdue debts and for those with overdue debts).

Yours sincerely,

Costas Evripides  
Vice President

Kostas Panagoulas  
Vice President