



October 29, 2020

## **MEDIATION BRIEFING**

### **Issuance of TIN to a third country national based on a certificate confirming the submission of an application for the issuance of a residence permit**

**A citizen of a third country, who was born in Greece and submitted an application for a "second generation" residence permit (article 108 of law 4251/2014), requested the intervention of the Ombudsman to the competent Tax Office, which refused to provide him with TIN, because he only held the certificate of submission of the application and the corresponding permit had not yet been issued.**

The Ombudsman, in a telephone communication with the Records Department of the Tax Office, pointed out that the certificate of submission of the application for a residence permit is sufficient proof of legal residence of the natural person in the country, for the period that is valid (in principle one year) in accordance with article 8 (7) of the Immigration Code. Therefore the conditions of article 3 of the Circular 1006/2014 (Government Gazette 19B / 2014), as amended by Circ. A.1164 (Government Gazette B 1618 / 10.5.2019) are met.

The competent official agreed with the remarks of the Ombudsman and requested the re-submission of the relevant supporting documents. After assessing them, they issued a TIN to the interested party.

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