



HELLENIC REPUBLIC  
CAPITAL MARKET COMMISSION

**Special Unit for the Prevention of Money Laundering**

Athens, 10 September 2007  
Ref. Number: 3558

To: All Supervised Companies

**Subject: Submission of a Clearance Statement of the Tax Office**

Following relevant questions, it is specified that Companies, in the context of due diligence measures provided by Article 4(1) of Decision 23/404/22.11.2006 of the HCMC, must check and verify the identity of their client and at least the elements provided for in Annex I of that Decision. This Annex lists the information to be verified by Companies and indicates certain documents certifying the details of the customer.

The tax clearance statement provided for in Annex I relates to the identification of the Tax Identification Number and the profession of the customer and may therefore be replaced by another document, such as a certificate from the employer, a Certificate of Paid Tax Clearance, a pre-printed Tax Return Form or any other document from a reliable and independent source.

As far as the verification of the financial capacity and the origin of the client's funds are concerned, Companies may rely on a certificate from the Tax Office, a certificate from the employer, a certificate from pension funds (for pensioners), a Clearance Statement or any other document from a reliable and independent source.

In any case, it is reminded that when collecting customer data, Companies are required to comply with the provisions of Law 2472/1997 on the protection of individuals with regard to the processing of personal data, in particular as regards the obligation to notify for the establishment and operation of a file.

For the Hellenic Capital Market Commission

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