

Checklist for Registering as a Freelancer (Self-Employed) in Greece

Use this as a quick reference to ensure you've covered all requirements when setting up your freelance business.

- ☐ **Passport or ID:** Needed for all formalities (tax office, EFKA, bank, etc.). Non-EU citizens also need a valid visa or residence permit.
- ☐ **Proof of Address in Greece:** E.g. rental contract or utility bill in your name, to show local residence (often required for AFM issuance).
- ☐ **Tax Identification Number (AFM):** Obtain from the local Tax Office. Documents: ID, address proof, visa (if applicable). **Forms:** Complete any required form at the office (they will provide). Once issued, note your AFM number.
- ☐ **Business Start Declaration (M3) & Activities Declaration (M7):** Fill out and submit to the Tax Office to register your sole proprietorship. Include your business activity code (KAD) and business address. Obtain the certificate of business commencement (Βεβαίωση Έναρξης).
- ☐ **VAT Registration:** If required for your activity, submit **Form M2** for VAT number issuance. (May be done together with M3/M7). If eligible and opting for small-business VAT exemption, confirm criteria with the tax officer.
- ☐ **Social Security Number (AMKA):** If you don't have one, apply at a KEP citizen service center for an AMKA (needed for EFKA registration).
- ☐ **EFKA Registration:** Register with EFKA (online or at EFKA office) as self-employed. Provide AFM, AMKA, and the tax office business start certificate. Choose your insurance contribution category (1 through 6).
- ☐ **Chamber of Commerce/Professional Body:** If your profession requires it or to register a business name, apply for membership/registration with the relevant Chamber. Bring your AFM certificate and any professional licenses. For general freelancers, the local Chamber of Commerce (Επιμελητήριο) is common.

- ☐ **Open Business Bank Account:** (Optional but recommended) Open a separate bank account for your business transactions. Bring: AFM, business start certificate, ID, proof of address, and chamber registration (if any).
- ☐ **Invoicing Tool or Books:** Set up a system to issue invoices and keep accounting records. As of 2025, ensure it's compatible with myDATA e-invoicing requirements (consider subscribing to an e-invoice service or ask your accountant).
- ☐ **Find an Accountant (optional):** Highly recommended to have a local accountant to handle ongoing tax filings, VAT returns, and to advise on changes. Not mandatory, but can save time and ensure compliance.

Keep digital and physical copies of all these documents. Once done, you'll be fully registered and ready to legally **work as a freelancer in Greece!**

(Tip: The above steps assume you're doing it yourself. Greece also offers "One-Stop Shop" services for company formation, but for sole proprietors the process is largely through the Tax Office and EFKA as listed.)