

REQUIRED DOCUMENTS NEEDED FOR LEGALIZING HEIRESS AND SECURITIES TRANSFERING

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The legalization of the beneficiary could be alternatively provided:

- By ATHEX CSD, according to the procedure described below,
- By the issuance companies,
- By the Operators of the deceased.

In case the totality of the beneficiary, choose the legalization of the heritage to be held by ATHEX CSD , it is required to submit the following documents, depending on the case:

A IF AN INHERITANCE DOCUMENT EXIST

1. Relevant application (form AIT026), also required the ID Number and the Tax Identification Number of the deceased.
2. Certified copy of the inheritance document.
3. Certification of no repealing / modifying / invalidating of the inheritance document (received by ATHEX CSD, certified, within the time frame of three months from the date that was issued by the court of the first instance).
4. The certification of the article 105 of the law 118/1973 (see note 1).
5. Printed data of the investing share of each heir.

B IF A WILL EXIST

1. Relevant application (form AIT026), also required the ID Number and the Tax Identification Number of the deceased.
2. Certified copy of the relevant court records concerning the probation of the will (holographic, discreet, extraordinary) or certified copy of the public testament.
3. Certified copy of the relevant court records with which the holographic will was granted probate (only in case of a holographic will that was granted probate).
4. In case that the will does not include immaterial securities, then a certification of nearer relatives, is submitted.
5. Certification of no probation of any other will.
6. Certification of no dispute concerning the rights of succession (totality of all beneficiary should be recorded).
7. In case of refusal, certified copy of the relevant statement.

(The documents 5 and 6 also certified, while their delivery to ATHEX CSD should be done within **three months** from the date that was issued by the court of the first instance).

8. The certification of the article 105 of the law 118/1973 (see note 1).
9. Printed data of the investing share of each heir.

C IF AN INHERITANCE ACCEPTANCE BY THE HEIR EXIST (IN WHICH IMMATERIAL SECURITIES / STOCKS ARE INCLUDED AS WELL)

1. Relevant application (form AIT026), also required the ID Number and the Tax Identification Number of the deceased.
2. Certified copy of the relevant notarial document revealing the acceptance of the deceased inheritance.
3. The certification of the article 105 of the law 118/1973 (see note 1).
4. Printed data of the investing share of each heir.

D IF AN INHERITANCE ACCEPTANCE BY THE HEIR EXIST (IN WHICH IMMATERIAL SECURITIES / STOCKS ARE NOT INCLUDED AS WELL)

1. Relevant application (form AIT026), also required the ID Number and the Tax Identification Number of the deceased.
2. Certified copy of the relevant notarial document revealing the acceptance of the deceased inheritance.
3. Certification of no probation of the deceased's will.
4. Certification of no dispute concerning the rights of succession (totality of all beneficiary should be recorded).

(The documents 3 and 4 also certified, while their delivery to ATHEX CSD should be done within **three months** from the date that was issued by the court of the first instance).

5. The certification of the article 105 of the law 118/1973 (see note 1).
6. Printed data of the investing share of each heir.

E IF AN INHERITANCE DOCUMENT, OR WILL OR INHERITANCE ACCEPTANCE BY THE HEIR DOES NOT EXIST

1. Relevant application (form AIT026), also required the ID Number and the Tax Identification Number of the deceased.
2. Death certificate of the deceased.
3. Certification of nearer relatives of the deceased.
4. Certification of no probation of the deceased's will.
5. Certification of no dispute concerning the rights of succession (totality of all beneficiary should be recorded).
6. In case of refusal, certified copy of the relevant statement.

(All documents should be certified and specifically as for the documents 4 and 5, their delivery to ATHEX CSD should be done within **three months** from the date that was issued by the court of the first instance).

7. The certification of the article 105 of the law 118/1973 (see note 1).



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8. Printed data of the investing share of each heir.

F IF AN INHERITANCE ACCEPTANCE BY THE HEIR EXIST (WITHOUT WILL IN WHICH IMMATERIAL SECURITIES / STOCKS ARE NOT INCLUDED AS WELL)

1. Relevant application (form AIT026), also required the ID Number and the Tax Identification Number of the deceased.
2. Certified copy of the relevant notarial document revealing the acceptance of the deceased inheritance.
3. Certification of nearer relatives of the deceased.
4. Certification of no probation of any other deceased's will.
5. Certification of no dispute concerning the rights of succession.

All documents should be certified and specifically as for the documents 4 and 5, their delivery to ATHEX CSD should be done within **three months** from the date that was issued by the court of the first instance).

6. The certification of the article 105 of the law 118/1973 (see note 1).
7. Printed data of the investing share of each heir.

*For the certified documents that had been presented in case of supplying information (form AIT025) and the time frame within are being accepted by ATHEX CSD has expired, these, should be presented again during the date of presenting the remaining documents required for the transferring of the securities.

Remarks:

- ✓ According to the paragraph 5 of article 102 of tax code of L. 2961/2001, which is in effect in case of succession, for deaths that took place prior of 31/12/2003 the presentation of the certification by the state tax agency is not required by the heiress.

Instead of that it is required

- a) Death certificate and
- b) Affirmation statement of the heiress that their tax obligation has not transferred (beyond 01/01/2004).

Alternatively, and according to paragraph 5 of article 26 law 3220/2004, as it is in effect, in case that tax settlement is not required and in cases that the inheritance tax has been fully paid, instead of certification, the tax obligator has to present a copy of his personal tax statement as well as affirmation statement according to the article 8, law 1599/1986, under which it is declared that the data arises from the presented tax statement has not been modified and that the inheritance tax has been fully paid. In the affirmation statement, local authority should affirm that the signature is genuine.



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- ✓ In the certified copy of **no dispute concerning the rights of succession**, the totality of all beneficiaries should be recorded).
- ✓ ATHEX CSD, preserves the right to demand **additional documents** according to its judgment.

- ✓ ATHEX CSD **does not undertake the performance of any fractional succession** relative to the number of the beneficiary.
- ✓ In case of indivisible ownership or fractional residue and in case of distributed percentages, it is required a private agreement extrajudicial distributed, signed by all beneficiary (in our presence or with the affirmation that the signatures are genuine by a public authority, in case of posted).
- ✓ Optional: It is enclosed affirmation (by ATHEX) or copy of Daily Official List of ATHEX about the closing price of the previous day before the date of death.