

Greece Dispute Resolution Profile

(Last updated: 06 February 2018)

General Information

- **Greece tax treaties are available at:**

http://www.gsis.gr/gsis/info/gsis_site/ddos/

- **MAP and APA requests should be made to:**

MAP request should be made to:

Independent Authority for Public Revenue
International Economic Relations Directorate – Tax Affairs Section
Address: 8, Karageorgi Servias Str., 101 84, Athens, Greece
Tel. No: +30 210 3375 196-197
Email: dos.a@aade.gr
Fax: +30 210 3375 854

For cases involving transfer pricing:

Independent Authority for Public Revenue
General Directorate of Tax Administration
Directorate of Audits – Section D
Address: 10, Karageorgi Servias Str., 101 84, Athens, Greece
Tel. No: +30 210 3375 219. +30 210 3375 451
Email: d.eleg4@mofadm.gr , d.eleg@mofadm.gr
Fax: +30 210 3375 354

APA request should be made to:

Independent Authority for Public Revenue

General Directorate of Tax Administration

Directorate of Audits – Section D

Address: 10, Karageorgi Servias Str., 101 84, Athens, Greece

Tel. No: +30 210 3375 219, +30 210 3375 451

Email: d.eleg4@mofadm.gr

Fax: +30 210 3375 354

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
A. Preventing Disputes				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	Yes	Currently there are no agreements relating to issues of a general nature reached by our competent authority. In general any decisions or documents of a general nature are published at the website of the Independent Authority for Public Revenue.	Decision of the Governor of the Independent Authority for Public Revenue No 1049/2017, Art. 12 (Government Gazette B' 1235/7-4-2017) www.aade.gr/sites/default/files/2018-01/pol_1049_2017.pdf (in Greek) Guidelines on MAP www.aade.gr/sites/default/files/2018-01/MAP%20Guidelines%20-%202nd.pdf (in Greek) www.aade.gr/sites/default/files/2018-01/MAP%20HANDBOOK%20-%20ENGLISH%20VERSION.pdf (in English)
2.	Are bilateral APA programmes implemented? If yes:	Yes	-	-
a.	• Are roll-back of APAs provided for in the bilateral APA programmes?	No	-	-
b.	• Are there specific timeline for the filing of an APA request?	No	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
c.	<ul style="list-style-type: none"> Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available? 	Yes	-	<p>Income Tax Code (Law 4172/2013), Art.50-51</p> <p>Code of Tax Procedures (Law 4174/2013) Art.22</p> <p>Circular 1284/2013</p> <p>http://elib.aade.gr/elib/DesktopModules/PdfViewer/web/viewer.html?file=/elib/DesktopModules/ViewModule/Documents/1284_2013.pdf</p> <p>Guidelines on MAP</p> <p>www.aade.gr/sites/default/files/2018-01/MAP%20Guidelines%20-%202nd.pdf (in Greek)</p> <p>www.aade.gr/sites/default/files/2018-01/MAP%20HANDBOOK%20-%20ENGLISH%20VERSION.pdf (in English)</p>
d.	<ul style="list-style-type: none"> Are there any fees charged to taxpayers for a bilateral APA request? 	Yes	<p>-1000€ for the informal application</p> <p>-5000€ for the formal application</p> <p>-10000€ to process contacts with each of the tax authorities involved</p>	<p>Circular 1284/2013</p> <p>http://elib.aade.gr/elib/DesktopModules/PdfViewer/web/viewer.html?file=/elib/DesktopModules/ViewModule/Documents/1284_2013.pdf</p>

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
e.	<ul style="list-style-type: none"> Are statistics relating to bilateral APAs publicly available? 	Yes	-	-
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	-	-
4.	Is other information available on preventing tax treaty-related disputes?	No	-	-

Notes:

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”)).

2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
B. Availability and Access to MAP				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	-	<p>Decision of the Governor of the Independent Authority for Public Revenue No 1049/2017, Art. 12 (Government Gazette B' 1235/7-4-2017)</p> <p>www.aade.gr/sites/default/files/2018-01/pol_1049_2017.pdf (in Greek)</p> <p>Guidelines on MAP www.aade.gr/sites/default/files/2018-01/MAP%20Guidelines%20-%202nd.pdf (in Greek)</p> <p>www.aade.gr/sites/default/files/2018-01/MAP%20HANDBOOK%20-%20ENGLISH%20VERSION.pdf (in English)</p>
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	-	-
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	See detailed explanation	The decision for administrative resolution of tax disputes under Art. 70 of Law 2238/94 (Income Tax Code valid until 31st December 2013) has the effect of an irrevocable court decision. Thus, the tax administration is unable to perform a new audit in the same case. From 1/1/2014 onwards, such issues are covered within the scope of MAP.	-
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	-	-
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	See detailed explanation	MAP requests are treated in accordance with the applicable DTC provisions	Greek tax treaties are available at: http://www.gsis.gr/gsis/info/gsis_site/ddos/d_eng.html
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	Under the condition that the issue is not decided via the judicial remedies	Decision of the Governor of the Independent Authority for Public Revenue No 1049/2017, Art. 6 (Government Gazette B' 1235/7-4-2017) www.aade.gr/sites/default/files/2018-01/pol_1049_2017.pdf (in Greek) Guidelines on MAP www.aade.gr/sites/default/files/2018-01/MAP%20Guidelines%20-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				<p>%202nd.pdf (in Greek)</p> <p>www.aade.gr/sites/default/files/2018-01/MAP%20HANDBOOK%20-%20ENGLISH%20VERSION.pdf (in English)</p>
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	See detailed explanation	No, in case the issue is decided via the judicial remedies	<p>Decision of the Governor of the Independent Authority for Public Revenue No 1049/2017, Art. 6 (Government Gazette B' 1235/7-4-2017)</p> <p>www.aade.gr/sites/default/files/2018-01/pol_1049_2017.pdf (in Greek)</p> <p>Guidelines on MAP</p> <p>www.aade.gr/sites/default/files/2018-01/MAP%20Guidelines%20-%202nd.pdf (in Greek)</p> <p>www.aade.gr/sites/default/files/2018-01/MAP%20HANDBOOK%20-%20ENGLISH%20VERSION.pdf (in English)</p>
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly	Yes	Most of our treaties include specific time limits for MAP requests. For those that do not include a specific time limit, see Art 3(1) of the Governor's Decision No 1049/2017.	<p>Greek tax treaties are available at: http://www.gsis.gr/gsis/info/gsis_site/ddos/d_eng.html</p> <p>Decision of the Governor of the Independent Authority for Public Revenue No 1049/2017, Article</p>

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	available?			<p>3(1) (Government Gazette B' 1235/7-4-2017)</p> <p>www.aade.gr/sites/default/files/2018-01/pol_1049_2017.pdf (in Greek)</p> <p>Guidelines on MAP</p> <p>www.aade.gr/sites/default/files/2018-01/MAP%20Guidelines%20-%202nd.pdf (in Greek)</p> <p>www.aade.gr/sites/default/files/2018-01/MAP%20HANDBOOK%20-%20ENGLISH%20VERSION.pdf (in English)</p>
14.	Are there specific timeline for the filing of a MAP request?	Yes	Most of our treaties include specific time limits for MAP requests. For those that do not include a specific time limit, see Art 3(1) of the Governor's Decision No 1049/2017.	<p>Greek tax treaties are available at: http://www.gsis.gr/gsis/info/gsis_site/ddos/d_eng.html</p> <p>Decision of the Governor of the Independent Authority for Public Revenue No 1049/2017, Article 3(1) (Government Gazette B' 1235/7-4-2017)</p> <p>www.aade.gr/sites/default/files/2018-01/pol_1049_2017.pdf (in Greek)</p> <p>Guidelines on MAP</p> <p>www.aade.gr/sites/default/files/2018-01/MAP%20Guidelines%20-%202nd.pdf (in Greek)</p>

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				<p>%20nd.pdf (in Greek)</p> <p>www.aade.gr/sites/default/files/2018-01/MAP%20HANDBOOK%20-%20ENGLISH%20VERSION.pdf (in English)</p>
15.	Are guidance on multilateral MAPs publicly available?	No	-	-
16.	Are tax collection procedures suspended during the period a MAP case is pending?	No	-	<p>Guidelines on MAP</p> <p>www.aade.gr/sites/default/files/2018-01/MAP%20Guidelines%20-%20nd.pdf (in Greek)</p> <p>www.aade.gr/sites/default/files/2018-01/MAP%20HANDBOOK%20-%20ENGLISH%20VERSION.pdf (in English)</p>
17.	Are there any fees charged to taxpayers for a MAP request?	No	-	<p>Guidelines on MAP</p> <p>www.aade.gr/sites/default/files/2018-01/MAP%20Guidelines%20-%20nd.pdf (in Greek)</p> <p>www.aade.gr/sites/default/files/2018-01/MAP%20HANDBOOK%20-%20ENGLISH%20VERSION.pdf (in English)</p>
18.	Is there any other information available on availability and access to MAP?	No	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
C. Resolution of MAP Cases				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	Yes	-	<p>Decision of the Governor of the Independent Authority for Public Revenue No 1049/2017 (Government Gazette B' 1235/7-4-2017) www.aade.gr/sites/default/files/2018-01/pol_1049_2017.pdf (in Greek)</p> <p>Guidelines on MAP www.aade.gr/sites/default/files/2018-01/MAP%20Guidelines%20-%202nd.pdf (in Greek)</p> <p>www.aade.gr/sites/default/files/2018-01/MAP%20HANDBOOK%20-%20ENGLISH%20VERSION.pdf (in English)</p>
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	Relevant statistics for Greece are available on the OECD MAP Statistics website	http://www.oecd.org/ctp/dispute/map-statistics-2006-2014.htm#greece
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	See detailed explanation	The relief from such interests or penalties is examined by the competent authority on a case-by-case basis	<p>Guidelines on MAP www.aade.gr/sites/default/files/2018-01/MAP%20Guidelines%20-%202nd.pdf (in Greek)</p> <p>www.aade.gr/sites/default/files/2018-01/MAP%20HANDBOOK%20-%20ENGLISH%20VERSION.pdf (in English)</p>

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	Yes	-	Decision of the Governor of the Independent Authority for Public Revenue 1036960 (Government Gazette B' 968/22-3-2017) http://www.et.gr/idocs-nph/search/pdfViewerForm.html?args=5C7QrtC22wEsrjP0JAlxBXdTvSoClrL8AZ-SuPIB0Z5MXD0LzQTLf7MGgcO23N88knBzLCmTXKaO6fpVZ6Lx3UnKI3nP8NxdnJ5r9cmWyJWelDvWS_18kAEhATUkj b0x1LldQ163nV9K--td6SluXjCjIS57kRDfp7EEoh1YQyOvQ2ie4cLkMyk6Kc4Q5zR (in Greek)
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:	Yes	MAP arbitration clauses are currently included in the DTCs with Switzerland, Canada and Mexico	Greek tax treaties are available at: http://www.gsis.gr/gsis/info/gsis_site/ddos/d_eng.html
a.	<ul style="list-style-type: none"> Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties? 	-	-	-
b.	<ul style="list-style-type: none"> Does your treaty policy allow you to include MAP arbitration in your tax treaties? 	-	-	-
24.	Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies	Yes	-	Decision of the Governor of the Independent Authority for Public Revenue No 1049/2017, Art. 6 (Government Gazette B' 1235/7-4-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	publicly available? If yes:			2017) www.aade.gr/sites/default/files/2018-01/pol_1049_2017.pdf (in Greek) -Guidelines on MAP www.aade.gr/sites/default/files/2018-01/MAP%20Guidelines%20-%202nd.pdf (in Greek) www.aade.gr/sites/default/files/2018-01/MAP%20HANDBOOK%20-%20ENGLISH%20VERSION.pdf (in English)
a.	<ul style="list-style-type: none"> Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice? 	See detailed explanation	It is not explicitly mentioned in public guidance	-
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	Note: However, each tax year is treated separately	Decision of the Governor of the Independent Authority for Public Revenue No 1049/2017, Art. 11 (Government Gazette B' 1235/7-4-2017) www.aade.gr/sites/default/files/2018-01/pol_1049_2017.pdf (in Greek)
26.	Do all your jurisdiction's tax treaties contain a provision which would	No	-	Greek tax treaties are available at: http://www.gsis.gr/gsis/info/gsis_site/

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?			ddos/d_eng.html
27.	Is there any other information available on resolution of MAP cases?	No	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
D. Implementation of MAP Agreements				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	Yes	-	Code of Tax Procedures (Law 4174/2013), Art. 41
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	Yes	-	Code of Tax Procedures (Law 4174/2013), Art. 42
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	See detailed explanation	Yes, unless expressly provided otherwise in the relevant provisions of a DTC	Greek tax treaties are available at: http://www.gsis.gr/gsis/info/gsis_site/ddos/d_eng.html
31.	Is there any other information available on the implementation of MAP agreements?	No	-	-