



Law 4320/2015

Exemption from penalties/surcharges if tax liability paid on a voluntary basis

Law 4320/2015, published on 19 March 2015, provides that if a taxpayer makes a voluntary (full or partial) payment of a determined tax liability to the tax authorities, the taxpayer will not be subject to penalties if the payment is made by 27 March 2015.

The exemption also applies to the voluntary payment of the total remaining tax liability that is due on an installment basis under a special settlement or based on a court decision, at the request of a debtor.

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