



Changes made to tax litigation procedure

Law 4446/2016, published in Greece's government gazette on 22 December 2016, introduces changes to the procedural rules applying to tax litigation. The new rules apply as from 22 December 2016 unless specified otherwise.

The following are the most important amendments to the rules:

Contact

Thomas Leventis

Tax Partner

tleventis@deloitte.gr

Tel.: +30 210 6781262

Eftichia Piligou

Tax Partner

epiligou@deloitte.gr

Tel.: +30 210 6781294

Jurisdiction

The jurisdiction of the administrative courts with respect to tax disputes is revised. Disputes relating to tax assessments of up to EUR 60,000 will be heard by a single-member administrative court of first instance; where the disputed amount is EUR 60,001 up to EUR 150,000, a three-person administrative court of first instance will hear the case; and disputes relating to tax assessments exceeding EUR 150,000 will be heard by a three-person court of appeals.

If an appeal is filed against more than one tax assessment, the total amount of the assessments will be considered the disputed amount.

Disputes relating to certain administrative measures, such as the suspension of business operations, the imposition of

safeguard measures (e.g. freezing/blocking accounts and denying the issuance of documents for the transfer of assets and tax clearance certificates, etc.) will be heard directly by the Administrative Court of First Instance without having to go through the preliminary stage before the Dispute Resolution Directorate.

Filing of appeals

The amount payable before an appeal is heard is reduced from 50% to 20% of the tax assessment, calculated on the amount of the main tax, duty, etc. under dispute. The payment of the 20% of tax assessment is a prerequisite for the hearing of the appeal.

Court duty

The following changes are made to the duty that must be paid to the courts:

Type of appeal	Appeals filed until 22 January 2017	Appeals filed as from 23 January 2017
Tax recourse (1st instance courts) regarding tax/customs disputes with monetary content	2% of the disputed amount of the tax assessment, capped at EUR 10,000	1% of the disputed amount of the tax assessment, capped at EUR 15,000*
Appeals (2nd instance courts) relating to tax/customs disputes with monetary content	2% of the disputed amount of the tax assessment, capped at EUR 10,000	1% of the disputed amount of the tax assessment, capped at EUR 15,000*
Counter appeal regarding tax/customs disputes with monetary content	2% of the disputed amount of the tax assessment, capped at EUR 10,000	1% of the disputed amount of the tax assessment, capped at EUR 15,000*
Appeal for Cassation	EUR 250	EUR 350

* If the court duty exceeds EUR 3,000, the amount payable will be limited to the EUR 3,000. The additional amount due, capped at EUR 15,000, will be payable after a decision is issued on the tax recourse/ appeal.

The payment of court duty (ranging from EUR 30 to EUR 50) has been introduced to allow the court to suspend the hearing of a case at the request of the parties.

Other changes for the speed up of the trial process

The following changes also have been made to the procedural rules:

- Administrative courts are bound by decisions of the criminal courts, including acquittal orders, unless the acquittal judgement was based on elements that would not be required in a tax infringement case.
- The concept of the Judge-Rapporteur is introduced. The Judge-Rapporteur has specific responsibilities/ powers and is also appointed for the pending cases, for which a trial date has not been scheduled until the publication of the Law.
- Tax and customs disputes on which a suspension of enforcement has been granted must be heard within six months from the date of the relevant court decision granting the suspension.



Get in touch



Deloitte Certified Public Accountants S.A., Deloitte Business Solutions S.A. and Deloitte Accounting Compliance & Reporting Services S.A. are the Greek member firms of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 225,000 professionals make an impact that matters, please connect with us on Facebook, LinkedIn, or Twitter.

In Greece, "Deloitte Certified Public Accountants S.A." provides audit services, "Deloitte Business Solutions S.A." financial advisory, tax and consulting services and "Deloitte Accounting Compliance & Reporting Services S.A." accounting outsourcing services. With a staff of more than 600 and offices in Athens and Thessaloniki, Deloitte in Greece focuses on all major industries including financial services, shipping and ports, energy and resources, consumer business, life sciences and health care, manufacturing, technology, media and telecommunications, real estate and public sector services. Deloitte clients include most of the leading private and public, commercial, financial and industrial companies. For more information, please visit our website at www.deloitte.gr

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

3a Fragoklissias & Granikou str., 151 25 Maroussi, Attika – Greece, Tel: +30 210 6781 100

© 2016 All rights reserved.

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.