



Law 4331/2015 extends and clarifies deadlines Applicable from 2 July 2015

Law 4331/2015 published on 2 July 2015 extends the deadline to file certain tax returns and to apply for a tax relief scheme related to overdue tax debt. The law also clarifies deadlines related to administrative appeals and the time for convening certain meetings.

The main changes are as follows:

- **Individual income tax:** The deadline for filing an income tax return for tax year 2014 is 27 July 2015. Tax due may be paid in three equal bimonthly installments: by the last business day of July, September and November.
- **Real-estate ownership return (E9):** The deadline for reporting changes to the ownership of real property (e.g. sale, gift etc.) that took place in calendar year 2014 is extended to 27 July 2015.
- **Tax relief for overdue tax debt:** The deadline for opting into the tax relief scheme for income tax debt that was overdue before 1 March 2015 is extended to 15 July 2015 (and to 31 July 2015 for tax debt related to social security contributions that were overdue before 2 March 2015). Taxpayers that settled their debt using false certificates, however, are not eligible to benefit from the relief.
- **Administrative Appeals:** As from FY 2014, the deadline for the Internal Re-examination Department of the Ministry of Finance to issue a decision is 120 days from the date an administrative appeal is submitted. The decision should take into account any information received by the individual taxpayer, the position of the tax authorities and any other information relevant to the case. The 120-day period also applies to administrative appeals for which the deadline for a decision had not expired at the time Law 4331/2015 was approved, i.e. 2 July 2015.
- **Convening the ordinary general assembly:** The following deadlines apply to the fiscal

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