

PANORAMIC

TAX CONTROVERSY

Greece



LEXOLOGY

Tax Controversy

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OVERVIEW

Legislation

What is the relevant legislation relating to tax administration and controversies? Aside from legislation, are there other binding rules for taxpayers and the tax authority?

The primary legislation governing tax administration in Greece includes the Code of Tax Procedure (Law No. 5104/2024), which regulates key matters such as tax audits and dispute resolution procedures up to the stage of recourse before the Greek courts. Additionally, the Code of Administrative Procedure (Law No. 2690/1999) applies more broadly to the relationship between citizens and public law entities, including aspects of tax administration.

Disputes involving the Greek state, including tax-related controversies, are governed by the Code of Administrative Courts Procedure (Law No. 2717/1999).

The Independent Authority for Public Revenues (IAPR) also issues interpretative circulars that are binding on the tax administration for the application of tax laws. However, these circulars are not binding on taxpayers.

Greece has concluded and ratified a wide network of bilateral treaties for the avoidance of double taxation, covering both income tax (58 treaties) and inheritance tax (4 treaties). Additionally, on 30 March 2021, Greece deposited its instrument of ratification for the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS) with the Organisation for Economic Co-operation and Development (OECD).

Furthermore, Law No. 5100/2024, which entered into force on 5 April 2024, transposed into Greek law the provisions of Pillar Two and the EU Minimum Tax Directive. This legislation establishes a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups operating in Greece.

Law stated - 11 June 2026

Relevant authority

What is the relevant tax authority and how is it organised?

The principal tax authority in Greece is the Independent Authority for Public Revenue (AADEIAPR), established to centralise and administer the country's tax system. AADEIAPR is charged with the assessment, collection, and enforcement of taxes, the supervision of taxpayer compliance, and the provision of guidance on the interpretation of tax legislation. While operating under the supervision of the Ministry of Finance, AADEIAPR enjoys administrative and operational independence to ensure impartiality in the administration of taxes.

AADEIAPR engages with taxpayers primarily through electronic platforms, including the online taxpayer portal, which permits individuals and legal entities to submit tax returns, file forms, make payments, and access pre-filled information.

The competent tax office for each taxpayer is generally determined by the registered seat of a legal entity or the residence of an individual. Since 2021, AAEIAPR has undertaken a reorganisation and modernisation of its internal structure, establishing specialised operational centres, including the Centres for the Collection of Tax Debts (KEVEIS), Property Taxation Centres (KEFOK), and Tax Procedures and Service Provision Centres (KEFODE), which are intended to gradually replace existing local tax offices. This restructuring seeks to centralise functions, enhance efficiency, improve taxpayer services, and maintain effective oversight and enforcement.

For high-value taxpayers and large enterprises, AAEIAPR has established the Audit Centre for Taxpayers of Great Wealth (KEMEF), which conducts targeted audits and reviews. Additional audit authority is delegated to designated audit centres in Athens and Thessaloniki (ELKE).

Tax disputes are generally resolved through a combination of administrative procedures and judicial review. AAEIAPR may conduct audits, issue additional assessments, or propose settlements in cases of dispute. Taxpayers have the right to challenge administrative decisions, assessments, and penalties before the internal Dispute Resolution Directorate (DRD) and, ultimately, before the administrative courts. Matters involving alleged criminal tax offenses are referred to the judicial authorities. Alternative dispute resolution mechanisms, including Advance TP Rulings and the Mutual Agreement Procedure, are also available to provide clarity and facilitate resolution.

For a limited period, the operation of the Committee for Extrajudicial Resolution of Pending Tax Disputes has been provided for, with the objective of: (1) expeditiously resolving pending disputes, (2) alleviating the burden on the administrative judiciary, and (3) enhancing tax revenues.

Law stated - 11 June 2026

ENFORCEMENT

Verification of compliance with tax laws

How does the tax authority verify compliance with the tax laws? Does this vary for different taxpayers or taxes?

Normally, on submission of a tax return, tax is assessed without further action by the tax authorities, either simultaneously with the submission of the tax return or shortly after in the case of annual income tax returns. However, following a tax audit, the tax authorities may issue a corrective tax assessment, provided that the audit shows that the previously submitted tax return was inaccurate or mistaken.

If the taxpayer does not file a tax return despite his or her respective obligation, an estimated tax assessment may be issued unless the taxpayer files a late tax return.

Furthermore, if the taxpayer doubts whether he or she shall (or not) submit a tax return, he or she may decide to submit a tax return with a reservation, as long as the latter is specific as well as justified.

In extremely urgent cases, such as when there are indications that the taxpayer intends to leave the country, thus jeopardising the collection of taxes due, especially through the

transfer of assets, the tax authorities may issue a preventative tax assessment prior to the date for submission of the respective tax return. In such a case, the taxpayer either pays the tax indicated on the preventative tax assessment as a lump sum or secures its payment by providing a guarantee or by accepting a lien of property in favour of the tax administration for the total amount of the tax liability.

Besides, it is to be stated that the new Code of Tax Procedure (Law No. 5104/2024) enacted the possibility of an intermediate tax assessment in cases of immediate and imminent risks of tax evasion (eg, in case of seasonal start-ups).

Law stated - 11 June 2026

Tax return review procedure and limitation periods

What is the typical procedure for the tax authority to review a tax return and how long does the review last? What limitation periods apply?

Employees and pensioners are generally subject to limited reporting requirements. Their primary obligation is the submission of an annual income tax return, which, as of 2024, is typically pre-filled by the tax authorities. These individuals are usually audited only if there is evidence of an unjustified increase in their assets, often revealed through audits of their bank accounts. Individuals with significant wealth may be subject to audits by the Audit Centre for Taxpayers of Great Wealth (K.E.M.E.F.).

Businesses, whether operated by individuals or legal entities, are subject to more comprehensive reporting obligations. They are required to maintain accounting books, either under the simplified or the double-entry accounting system, depending on their size and type of operation. Despite efforts to simplify procedures, Greece continues to impose relatively complex and burdensome tax compliance requirements on businesses.

In addition to their reporting duties, businesses may be selected for various types of tax reviews. These include full audits covering all tax matters, partial audits focused on specific issues, and audits conducted in connection with requests for VAT refunds.

As part of its digital transformation efforts, the Greek tax administration has been developing the myDATA platform, a system that will allow businesses to keep electronic books and submit invoice and tax receipt data digitally. This initiative aims to modernise tax compliance and improve transparency.

Law stated - 11 June 2026

Tax authority requests for information

**What types of information may the tax authority request from taxpayers?
Can the tax authority interview the taxpayer or the taxpayer's employees?
If so, are there any restrictions?**

Upon written request by the tax authorities, a taxpayer is required to provide copies of their accounting books, records, or any other relevant documentation necessary for the determination of their tax liability. This includes lists of customers and suppliers, as well as any additional information requested. The documentation must be submitted within ten

business days from the date of notification. However, if the taxpayer maintains books under the simplified accounting regime and has declared that all relevant income and expenditure data have been transmitted to the myDATA digital platform, there is no obligation to submit copies of their books for the relevant tax years.

In addition, certain third parties—such as banks, undertakings for collective investment in transferable securities (UCITS), and notaries—are legally obligated to provide the tax authorities with any information they hold concerning a taxpayer. This information must be submitted within ten days of the request, excluding any documents or data protected by legal privilege. If the requested documentation or data is in a foreign language, an official translation into Greek must be provided.

Greek tax legislation does not mandate interviews with the taxpayer or their employees as part of the audit process. Nevertheless, in practice, tax auditors may engage in discussions with the taxpayer during the course of the audit to address specific issues that arise. Furthermore, before issuing a final tax assessment, the audit authority is required to communicate its preliminary findings to the taxpayer and invite them to submit their written comments or position.

Law stated - 11 June 2026

Taxpayer failure to provide information

What actions may the tax authority take if the taxpayer does not provide the required information?

Failure to respond, or failure to respond in full and within the prescribed deadline, to requests issued by the tax administration for the provision of information, documents or supporting evidence constitutes a procedural infringement. As a result, the taxpayer may be subject to the penalties provided for under the applicable tax procedural rules.

In addition to the imposition of procedural penalties, non-compliance with an information request may also have substantive tax consequences. In particular, where the information, documents or data not provided relate to the accounting books and records kept or issued by the taxpayer, the tax authorities may consider that they are unable to verify the taxpayer's taxable position on the basis of the ordinary audit procedure. In such circumstances, they may resort to indirect audit methods in order to determine the taxpayer's taxable income.

Under these methods, the tax authorities may calculate the taxpayer's gross revenues, taxable income and/or taxable outflows by relying on generally accepted audit principles and techniques, as well as on available financial, banking, accounting or other relevant data. The purpose of these methods is to reconstruct, to the extent possible, the taxpayer's actual economic activity and tax base where the accounting records are incomplete, unavailable, unreliable or insufficiently substantiated.

Such indirect audit methods include, *inter alia*:

- the liquidity analysis method, which examines the taxpayer's sources and uses of funds in order to identify unexplained differences;
- the net worth method, which assesses changes in the taxpayer's assets and liabilities over a given period;

- the method based on the relationship between the sales price and total turnover, which may be used to estimate revenues by reference to margins, pricing data or comparable business indicators; and
- the bank deposits and cash expenditure method, which analyses deposits, withdrawals and cash expenses in order to identify income or transactions that may not have been duly recorded.

Accordingly, failure to provide the requested information does not merely expose the taxpayer to a fixed procedural penalty. It may also materially affect the conduct and outcome of the tax audit, by allowing the tax authorities to move away from the taxpayer's own books and records and to determine the taxable base through indirect assessment techniques.

Law stated - 11 June 2026

Protecting commercial information

How may taxpayers protect commercial information, including business secrets or professional advice, from disclosure? Is the tax authority subject to any restrictions concerning what it can do with the information disclosed?

Information concerning third parties who have entered into transactions with a taxpayer is not, as such, protected by professional secrecy and must be disclosed upon request by the tax authorities, provided that it is relevant for the purposes of the tax audit. By contrast, where information is covered by professional secrecy, such protection may be lifted only upon the written authorisation of the competent public prosecutor.

At the same time, officials and employees of the tax administration are subject to a strict statutory duty of confidentiality. They are required to keep confidential all taxpayer-related data, documents and information of which they become aware in the course of performing their official duties. Any breach of this obligation may give rise to personal liability, including civil and criminal liability, depending on the circumstances.

This duty of confidentiality is not absolute. In exceptional cases, and subject to the conditions laid down by law, taxpayer information may be disclosed to specific public authorities or bodies. These include, among others, the judicial authorities, the National Transparency Authority, the Hellenic Anti-Money Laundering Authority, as well as the other authorities and entities expressly referred to in article 21 of Law No. 5104/2024.

In this context, it is noteworthy that, pursuant to Opinion No. 28/2023 of the State Legal Council, the Independent Authority for Public Revenue is required to provide tax data to the Hellenic Data Protection Authority, where such data are necessary for the exercise of the latter's statutory and constitutional supervisory powers. According to that Opinion, a refusal to provide such information would effectively impair the Data Protection Authority's ability to perform its constitutionally entrusted oversight function.

Finally, the protection of tax confidentiality may also be restricted in cases of significant outstanding tax debts. In particular, where a taxpayer has overdue tax debts exceeding €150,000, the tax authorities may, subject to the statutory conditions and safeguards, publish the taxpayer's name and relevant debt information without the taxpayer's consent.

Alternative dispute resolution

What (if any) alternative dispute resolution (ADR) or settlement options are available?

Since 1 January 2014, Greek tax legislation has introduced the quasi-judicial appeal as a mandatory administrative remedy for contesting acts or omissions of the tax administration. The filing of such an appeal constitutes a prerequisite for the admissibility of any subsequent judicial appeal before the competent administrative courts.

Before a tax dispute may be brought before the courts, the contested act or omission must first be reviewed by a specialised administrative body, namely the Dispute Resolution Directorate (DRD), which was established specifically for this purpose. The quasi-judicial appeal must be filed before the DRD within 30 days from the notification of the final corrective assessment or other contested tax act. In the case of taxpayers residing abroad, this deadline is extended to 60 days. The DRD is required to issue its decision within 120 days from the filing of the appeal. If no decision is issued within that period, the appeal is deemed to have been tacitly rejected.

The DRD procedure is intended to provide taxpayers with an effective administrative review mechanism before recourse to the courts, while also allowing the tax administration to reconsider the legality and merits of the contested act at a preliminary stage.

It should also be noted that a taxpayer may choose not to challenge a corrective tax assessment issued following a tax audit, in order to benefit from the provisions of article 75 of Law No. 5104/2024. These provisions allow, subject to the applicable statutory conditions, for a reduction of up to 50 per cent of the fines imposed in connection with the resulting tax debt.

In addition, Greek law has also provided for the operation of the Committee for the Extrajudicial Resolution of Pending Tax Disputes. The purpose of this mechanism is to facilitate the swift resolution of pending tax disputes, reduce the burden on the administrative courts, and enhance the collection of public revenues. The Committee operates as an additional settlement-oriented mechanism for disputes that are already pending before the Administrative Courts, offering taxpayers and the tax administration a procedural forum for resolving cases without awaiting the completion of often lengthy court proceedings.

Furthermore, since 2020, Greece has transposed into domestic law the provisions of Council Directive (EU) 2017/1852 of 10 October 2017 on tax dispute resolution mechanisms in the European Union. This framework provides enhanced procedures for the resolution of cross-border tax disputes, particularly those concerning the interpretation and application of bilateral tax treaties. It combines mutual agreement procedures with arbitration mechanisms, thereby strengthening taxpayer protection, improving legal certainty, and promoting the effective resolution of double taxation disputes within the European Union.

Collecting overdue payments

How may the tax authority collect overdue tax payments following a tax review?

Following the notification of a tax assessment to the taxpayer, the tax administration issues a payment notice before proceeding with any enforcement action.

If the taxpayer fails to pay the amount due within 30 days from the notification of the payment notice, the tax authorities may proceed with administrative enforcement measures, without the need for a prior judicial decision. Such measures may include the seizure of movable assets, immovable property, property rights, receivables and, in general, any assets belonging to the debtor.

Where the debtor is a legal entity, enforcement may also extend, subject to the conditions laid down by law, to the assets of the persons who are jointly and severally liable for the legal entity's tax debts, including, in certain cases, its directors or other persons involved in its administration or management.

Subject to the applicable statutory requirements, the tax authorities may also impose interim or precautionary measures in order to secure the collection of the tax debt.

In addition to administrative enforcement, failure to pay taxes may also give rise to criminal liability. In particular, non-payment of tax debts exceeding €100,000 for a period of more than four months may constitute a criminal offence, classified as a misdemeanour under Greek law.

Law stated - 11 June 2026

Penalties - scope of application

In what circumstances may the tax authority impose penalties?

The tax authority may impose penalties in cases of infringement of Greek tax legislation. These penalties distinguish between penalties for procedural infringements and penalties for infringements found following an audit by the tax authority.

Procedural infringements include (indicatively):

- non-submission or late submission of a statement of informative character or a tax return or a withholding tax return;
- non-compliance with a request of the tax administration for the provision of information or data;
- non-cooperation during a tax audit;
- non-registration before the tax registry; and
- non-compliance with an obligation regarding the keeping of books and issuance of records according to Greek accounting standards, among others.

Infringements found following an audit by the tax authority include (indicatively):

- filing of an inaccurate tax return;
- non-filing of a tax return;

- non-payment of VAT;
- non-issuance of a tax record for a transaction subject to VAT;
- issuance of false tax records;
- issuance and receipt of fictitious tax records; and
- improper transmission of invoices and transcripts to myData difital platform, among others.

There are also special penalties for infringements of transfer pricing legislation.

Law stated - 11 June 2026

Penalties – calculation

How are penalties calculated?

The calculation of the penalties may vary, depending on the nature of each infringement. Indicatively:

- penalties for non-submission or late submission of a statement of informative character or a tax return equate to the sum of €100;
- penalties for non-compliance with a request of the tax administration for the provision of information or data may range among €250 and €500, depending on the type of the accounting books; and
- penalties for the delayed filing or non-filing or filing of inaccurate Summary Information Table as well as for the delayed submission or non submission of the TP Documentation File are calculated based on the value of intragroup transactions.

Besides, in case of infringements, which have been found following a tax audit, the penalties shall be calculated as follows:

- if the infringement refers to filing of an inaccurate tax return:
 - if the amount of tax imposed by the tax audit exceeds 5 per cent to 20 per cent of the tax arising from the tax return, a penalty of 10 per cent on the amount of the difference is imposed;
 - if the amount of tax imposed by the tax audit exceeds 20 per cent to 50 per cent of the tax arising from the tax return, a penalty of 25 per cent on the amount of the difference is imposed;
 - if the amount of tax imposed by the tax audit exceeds 50 per cent of the tax arising from the tax return, a penalty of 50 per cent on the amount of the difference is imposed; and
- especially for infringements relating to VAT and withholding taxes, a penalty of 50 per cent on the tax that would incur from the non-submitted return or of the difference, respectively, is imposed.

Law stated - 11 June 2026

Penalties – defences

What defences are available if penalties are imposed?

A taxpayer may submit an application to the Independent Authority for Public Revenue requesting exemption from penalties where the infringement is attributable to force majeure. For these purposes, force majeure must generally consist of an unforeseeable and unavoidable event, beyond the taxpayer's control, which objectively prevented the taxpayer from complying with the relevant tax obligation within the prescribed deadline. The taxpayer bears the burden of invoking and substantiating the existence of such circumstances, by submitting appropriate supporting evidence together with the relevant application.

Where force majeure is duly established, the tax administration may exempt the taxpayer from the penalties imposed as a result of the relevant non-compliance. This mechanism is intended to ensure that penalties are not imposed in cases where the taxpayer's failure to comply was not due to negligence or intentional conduct, but to circumstances that could not reasonably have been prevented or overcome.

Law stated - 11 June 2026

Collecting and calculating interest

In what circumstances may the tax authority collect interest and how is it calculated?

In cases of late payment or non-payment of any tax amount—whether declared by the taxpayer or assessed following a tax audit—the taxpayer is required to pay interest for the period spanning from the expiration of the legal payment deadline to the actual date of payment. The interest rate is determined by decision of the Deputy Minister of Finance. Under the ministerial decision currently in force, the applicable rate is 8.76 per cent per annum.

As of November 2022, and in response to successive interest rate hikes by the European Central Bank, the Minister of Finance froze the interest rate on overdue tax debts by decoupling it from Euribor. Consequently, the rate was fixed at 8.76 per cent annually (or 0.73 per cent per month) and remained unchanged.

Although, until 31 December 2019, interest on overdue tax liabilities was calculated on a monthly basis, a legal amendment introduced from 1 January 2020 mandated that interest be calculated on a daily basis. However, despite being in force, this amendment has not yet been implemented in practice by the Greek fiscal authorities. The distinction between monthly and daily interest calculation is significant. For instance, under the former system, a payment made on the 15th day of a month would still incur interest for the entire month. In contrast, under the daily calculation method applicable from 1 January 2020, the same taxpayer should be liable only for 15/365 of the annual interest—corresponding precisely to the number of days in delay.

Law stated - 11 June 2026

Criminal consequences

Can criminal consequences arise as a result of tax non-compliance? Are these different for different types of taxpayers?

Legal provisions governing criminal tax evasion have been incorporated in the Greek Code of Tax Procedures, pursuant to which tax evasion is considered to be committed by persons who:

- intentionally avoid the payment of taxes (eg, income tax, uniform tax on the acquisition of ownership, special real estate tax, value added tax, turnover tax, premium tax, withholding and imputable taxes, fees or contributions, shipping tax) by not paying or paying incorrectly or reimbursing or setting off or deducting or withholding taxes; and
- intentionally issue false or fictitious tax records as well as receiving fictitious tax records or altering such records, irrespective of whether they evade paying taxes or not.

Under the Greek penal system, legal entities do not bear criminal liability. For this reason, individuals who are engaged with the effective management, administration and representation of a legal entity (either by holding specific executive positions or by exercising the fact management duties) are considered to be the perpetrators or accomplices of tax evasion.

Law stated - 11 June 2026

Tax avoidance

Are there specific rules or provisions regarding perceived tax avoidance?

The concepts of tax avoidance and abusive tax schemes are addressed in Greek domestic tax law through anti-abuse rules, with a focus on arrangements that seek to artificially reduce tax liabilities without overtly violating specific statutory provisions, as outlined below.

Tax avoidance is generally understood in academic and legal doctrine as the use of legal means to achieve tax outcomes that reduce or eliminate tax liability, but it can verge on abuse when it exploits gaps, loopholes, or unintended advantages in the law.

To counter such arrangements, Greek tax legislation incorporates a comprehensive framework of anti-avoidance rules, comprising both general anti-avoidance rules (GAARs) and targeted anti-avoidance rules (TAARs), designed to counteract aggressive tax planning strategies.

The GAAR provided under Article 39 L 5104/2024

GAAR was initially based on the European Commission's Recommendation on Aggressive Tax Planning (EU GAAR), published on 6 December 2012 (C(2012) 8806 final). By virtue of Article 13 of Law 4607/2019, GAAR was amended to transpose article 6 of the Anti-Tax Avoidance Directive (EU) 2016/1164 (ATAD).

GAAR provides that tax authorities should ignore any arrangement or series of arrangements that have been put into place for the main purpose or one of the main purposes of obtaining

a tax advantage that defeats the object or the purpose of the applicable tax law and are not genuine, having regard to all relevant facts and circumstances.

The TAAR for tax losses forfeiture provided under Article 27 L 4172/2013

TAAR refers to the fact that it is not possible to carry forward losses in the event of a change of more than 33 per cent of the direct or indirect holding or the voting rights in a legal person or entity, provided that there is also a change of activity of the legal person or entity that exceeded 50 per cent of its turnover in relation to the immediately preceding tax year from the change of shareholding structure or voting rights.

The TAAR for corporate restructurings provided under Article 56 par. 5 L 5162/2024

TAAR on corporate restructurings is aligned with the provisions of the 2009/133/EU Directive and applies to all restructurings (mergers, full or partial demergers, spin-offs, share exchanges or transfers of the registered seat) effected under articles 47 to 55 of Law 5162/2024. By virtue of TAAR, to the extent that tax avoidance or tax evasion is identified as the main or one of the main objectives of the companies under restructuring, all benefits granted in accordance with the above-mentioned articles are fully or partially disallowed. The fact that a transaction is not performed for valid economic reasons, such as restructuring or rationalisation of activities, may constitute evidence that the main or one of the principal objectives of the transaction is tax avoidance or tax evasion.

The TAAR for tax-abusive creation of corporate forms provided under Article 28E L 4172/2013

This TAAR provides that self-employed individuals or freelance workers who, after the enactment of L 5073/2023 and until fiscal year 2026, interrupts their business activity and set up a single member company with the same business activity, may, after a tax audit, be required to pay as natural persons, the tax difference that they avoided with their tax-abusive behaviour, if the tax resulting from the operation of the company is lower than the tax that they would have paid if they had continued their individual business activity.

Additional anti-avoidance rules encompass interest limitation regulations, which restrict the deductibility of interest expenses that exceed 30 per cent of EBITDA compared to interest income, and Controlled Foreign Company (CFC) rules, which attribute and tax undistributed passive income of foreign entities meeting specific criteria in the hands of Greek resident controlling shareholders.

Law stated - 11 June 2026

Enforcement record

What is the recent enforcement record of the authorities?

According to the 2024 annual report of the Independent Authority for Public Revenue (AADEIAPR), Greece recorded a significant increase in tax revenues in 2024. Total tax revenues amounted to €68.78 billion, compared with €61.66 billion in 2023, reflecting an additional €7.56 billion and an annual increase of approximately 12.3 per cent. This increase was mainly driven by higher revenues from taxes on goods and services, which rose by

approximately €3.75 billion, and from income taxes, which increased by €3.08 billion. Of the latter amount, approximately €1.8 billion derived from personal income tax.

Total income tax revenues reached €23.99 billion in 2024, marking an increase of 14.76 per cent compared with the previous year. Personal income tax revenues rose to €14.27 billion, while corporate income tax revenues increased by €881 million, reaching €7.66 billion. The increase in income tax revenues appears to reflect both higher tax assessments carried out during 2023 and 2024 and the broader improvement in tax compliance and collection mechanisms.

The upward trend in tax collection continued during 2025. According to the execution data of the State Budget for January–December 2025, total tax revenues amounted to €71.99 billion, exceeding the annual target by approximately €649 million. This performance was supported, among other factors, by VAT revenues of €29.42 billion, which exceeded the target by €405 million, and by income tax revenues of €25.63 billion, which were marginally above target. Within income tax revenues, personal income tax amounted to €15.35 billion, corporate income tax to €7.33 billion, and other income taxes to €2.95 billion.

The available data for 2026 indicate that tax revenues remain broadly resilient, although with some variations across tax categories. For the period January–April 2026, tax revenues amounted to €20.91 billion, exceeding the budget target by €166 million. VAT revenues amounted to €10.12 billion, €37 million above target, while property tax revenues amounted to €1.31 billion, €20 million above target. Income tax revenues amounted to €7.09 billion, broadly in line with the target, although personal income tax revenues were slightly below target and corporate income tax revenues were marginally above target.

Law stated - 11 June 2026

THIRD PARTIES AND OTHER AUTHORITIES

Third-party involvement with tax reviews

Can a tax authority involve third parties as part of the authority's review of a taxpayer's returns?

The tax administration is entitled to request any information considered necessary for the purposes of a tax audit from third parties. Such third parties may include public authorities, public organisations or state-owned entities, judicial or prosecutorial authorities, financial institutions, investment funds, chambers of commerce, notaries, registrars, heads of land registry offices, as well as economic, social or professional associations and organisations.

This power is subject to specific limitations where the requested information relates to pending criminal proceedings or investigations. In such cases, access to the relevant information may require prior authorisation from the competent court or public prosecutor.

Third parties who are bound by professional secrecy, including lawyers, may be required to disclose information relating to their own economic transactions with the taxpayer. However, with respect to any other information covered by professional secrecy, the tax administration may obtain access only upon authorisation by the competent public prosecutor. For this purpose, the tax administration must substantiate that the taxpayer is suspected of tax evasion and must set out the reasons why the requested information is necessary.

Failure by third parties to provide the requested information to the tax administration may give rise to a procedural penalty. In particular, a fine ranging from €250 to €500 may be imposed, depending on the applicable statutory criteria.

Law stated - 11 June 2026

Cooperation with other authorities

Does the tax authority cooperate with other authorities within the country?
Does the tax authority cooperate with the tax authorities in other countries?

Greece has signed and ratified bilateral treaties for the avoidance of double taxation with:

- 58 countries in the areas of income and capital tax; and
- four countries in the area of inheritance tax.

Additionally, Greece formalised its commitment to combat base erosion and profit shifting by depositing its instrument of ratification for the Multilateral Convention to Implement Tax Treaty Related Measures with the Organisation for Economic Co-operation and Development (OECD) on 30 March 2021.

As per article 28(1) of the Greek Constitution, international treaties, including those on double taxation, take precedence over domestic legislation, provided reciprocity is ensured. Consequently, in instances of conflict between domestic law and treaty law, the latter prevails. The interpretation of treaty provisions exclusively rests within the domain of Greek courts. Although not strictly bound by the OECD Commentary or the stance of Greek authorities, the Greek courts often draw heavily from these sources, which significantly influence their decisions.

Between Greece and the EU member states, Directive 2011/16/EU (incorporated into Law 4170/2013) on administrative cooperation in the field of direct taxation is applicable. This Directive has been amended by the following:

- Directive 2014/107/EU, effective from 1 January 2016, which introduced the automatic exchange of financial accounts information (incorporated with Law 4378/2016);
- Directive 2015/2376/EU, effective from 1 January 2017, which introduced the automatic exchange of information on advance cross-border rulings and advance pricing arrangements (incorporated with Law 4474/2017);
- Directive 2016/881/EU, effective from 5 June 2017, which introduced the automatic exchange of information on the country-by-country report (incorporated with Law 4484/2017);
- Directive 2016/2258/EU, effective from 1 January 2018, which introduced the access of tax authorities to mechanisms, procedures, documents and information in order to combat money laundering from illegal activities (incorporated with Law 4569/2018);
- Directives 2018/822/EU & 2020/876/EU, which introduced the mandatory automatic exchange of information on reportable cross-border arrangements (incorporated with Law 4714/2020); and

- Directive 2021/514/EU, which established the scope and the conditions of the mandatory automatic exchange of information reported by platform operators (incorporated with Law 5047/2023).

Between Greece and other (non-EU) countries, administrative cooperation in the field of taxation is based on the following agreements:

- the European Convention on Mutual Administrative Assistance in Tax Matters of 25 January 1988 (as amended in 2010 – ratified with Law 4153/2013), the scope of which covers specific categories of direct and indirect taxes (the Convention provides for three kinds of information exchange, namely: upon request, spontaneous and automatic exchange of information);
- the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (ratified with Law 4428/2016), which provides for the exchange of information corresponding to that defined in the Directive 2014/107/EU, as well as its Addendum (ratified with Law 5272/2026);
- the Multilateral Competent Authority Agreement on the Exchange of (Country-by-Country Reports (ratified with Law 4490/2017), which provides for the exchange of information corresponding to that defined in the Directive 2016/881/EU; and
- the Multilateral Competent Authority Agreement on Automatic Exchange of Information pursuant to the Crypto-Asset Reporting Framework (ratified with Law 5273/2026).

Between Greece and the US, administrative cooperation in the field of taxation is based on the following agreements:

- the Agreement to improve International Tax Compliance and to Implement Foreign Account Tax Compliance Act (FATCA – ratified with Law 4493/2017); and
- the Arrangement on the Exchange of Country-by-Country Reports (ratified with Law 4534/2018), which provides for the exchange of information corresponding to that defined in the Directive 2016/881/EU.

Law stated - 11 June 2026

FINANCIAL OR OTHER HARDSHIP

Voluntary disclosure and amnesties

Do any special procedures apply in cases of financial or other hardship, for example when a taxpayer is bankrupt?

If a taxpayer is declared bankrupt, the Greek state enjoys a priority right after the claims of secured creditors for claims of VAT, including any kind of surcharges thereof, and it ranks fifth after other priority creditors.

Concerning the declared bankrupt, if the Greek state has announced its claims within the bankruptcy procedure, it may request a settlement to be granted by the Minister of Finance.

If the debt exceeds €600,000, the State Legal Council may accept a settlement that may involve:

- the payment of the total amount of debt along with the partial or total release from late payment surcharges, tax surcharges and fines;
- the payment of the basic debt and the late payment surcharges in monthly instalments (up to 90); or
- a combination of the previous two.

A new insolvency framework was enacted with Law No. 4738/2020 enabling households and businesses to settle their debts, including debts to the state, social insurance funds, banks, servicers and other private creditors.

Law stated - 11 June 2026

Voluntary disclosure and amnesties

Are there any voluntary disclosure or amnesty programmes?

There are currently no voluntary disclosure programmes in force. However, a new debt settlement scheme has been recently introduced, through which taxpayers can settle their tax liabilities in up to 24 or 48 instalments (depending on the debt).

Law stated - 11 June 2026

RIGHTS OF TAXPAYERS

Rules protecting taxpayers

What rules are in place to protect taxpayers when dealing with the tax authority?

Greek tax legislation provides a number of procedural safeguards for taxpayers in their dealings with the tax administration.

First, the tax administration must act within the limits of the powers conferred on it by law and in accordance with the principles of legality, proportionality, good administration and protection of legitimate expectations. Any tax assessment or administrative act issued by the tax authority must be sufficiently reasoned and must set out, among other things, the identity of the taxpayer, the type of tax concerned, the amount of the tax liability, the factual and legal basis of the assessment, and the taxpayer's available remedies.

In the context of a tax audit, taxpayers are generally entitled to be informed of the findings of the audit before the issuance of the final assessment and to submit their views, explanations and supporting documentation. This right to be heard is a key procedural safeguard, as it allows the taxpayer to respond to the preliminary findings of the tax authorities and to correct or clarify factual or legal issues before the finalisation of the audit.

Taxpayers are also protected by the requirement that tax assessments must be based on adequate evidence and proper reasoning. The tax administration bears the burden of substantiating its findings, particularly where it challenges the taxpayer's books, records

or declared transactions. Although the tax authorities have broad investigative powers, including the right to request information from the taxpayer and third parties, such powers must be exercised in accordance with the applicable statutory conditions and confidentiality rules.

Another important safeguard is the right of access to administrative and judicial remedies. Before bringing a case before the administrative courts, the taxpayer must generally file a quasi-judicial appeal before the Dispute Resolution Directorate within the applicable statutory deadline. This procedure gives the taxpayer the opportunity to obtain an administrative review of the contested act before resorting to litigation. If the appeal is rejected, either expressly or tacitly, the taxpayer may then bring the dispute before the competent administrative court.

In addition, the tax administration is bound by strict confidentiality obligations. Tax officials must keep confidential all taxpayer-related data and information obtained in the course of their duties. Disclosure of such information is permitted only in the cases expressly provided for by law, for example to judicial authorities or other competent public bodies under the applicable statutory conditions.

Taxpayers may also benefit from specific statutory mechanisms intended to mitigate the consequences of non-compliance in appropriate cases. These include, for example, the possibility to request exemption from penalties where force majeure is established, as well as the possibility, under certain conditions, to accept audit findings and obtain a reduction of the relevant fines.

Finally, taxpayers are protected by the ordinary guarantees of judicial review. The administrative courts may examine both the legality and, within the limits of their jurisdiction, the merits of the tax authority's acts. This ensures that tax assessments, penalties and enforcement measures remain subject to independent review by the judiciary.

The primary legislation governing tax administration in Greece includes the Code of Tax Procedure (Law No. 5104/2024), which regulates key matters such as tax audits and dispute resolution procedures up to the stage of recourse before the Greek courts. Additionally, the Code of Administrative Procedure (Law No. 2690/1999) applies more broadly to the relationship between citizens and public law entities, including aspects of tax administration.

Disputes involving the Greek state, including tax-related controversies, are governed by the Code of Administrative Courts Procedure (Law No. 2717/1999).

The Independent Authority for Public Revenues (IAPR) also issues interpretative circulars that are binding on the tax administration for the application of tax laws. However, these circulars are not binding on taxpayers.

Law stated - 11 June 2026

Requesting information from tax authority

How can taxpayers obtain information from the tax authority? What information can taxpayers request?

Taxpayers may file a petition to the tax authority to receive copies of any public or private document within 20 days provided that they prove a legitimate interest. In practice, the

authorities response period may be longer and the legitimate interest might not be proven. If the document is related to the private or family life of a third party, it shall be protected by confidentiality under a special provision, or is crucial to a police, judicial or administrative investigation, the tax authority may deny the petition.

Law stated - 11 June 2026

Oversight of tax authority governance

Is the tax authority subject to non-judicial oversight?

Greek tax authorities operate under the supervision and coordination of the Independent Authority for Public Revenue, which has functioned since 2017 as an independent administrative authority. The Authority is not subject to hierarchical control by the government in the exercise of its statutory functions and enjoys operational and administrative independence. The Independent Authority for Public Revenue is governed by a Governor and a Management Board. Its institutional framework also provides for the participation of an expert appointed by the European Commission, with a consultative role, reflecting the broader institutional safeguards introduced in connection with the Authority's independence and effective operation.

In addition to the ordinary administrative and judicial remedies available against acts or omissions of the tax administration, taxpayers may also submit a complaint to the Greek Ombudsman. The Greek Ombudsman is an independent authority competent to examine complaints concerning maladministration by public bodies, including tax authorities. Following the submission of a complaint, the Greek Ombudsman may examine the relevant facts, request information from the tax authority and seek to facilitate the resolution of the matter. Although the Ombudsman does not replace the formal administrative appeal procedure or judicial remedies, and its intervention does not suspend statutory deadlines, it may operate as an additional mechanism for addressing issues of maladministration, delay, lack of response or improper administrative conduct.

Law stated - 11 June 2026

COURT PROCEEDINGS

Competent courts

Which courts have jurisdiction to hear tax disputes?

Administrative jurisdiction is structured in two tiers: the Administrative Court of First Instance and the Administrative Court of Appeals. Disputes up to €40,000, as well as disputes arising from enforcement measures such as seizures, fall under the competency of the single-member Administrative Court of First Instance. Disputes from €40,000 up to €250,000, as well as non-monetary tax disputes, are heard by the three-member Administrative Court of First Instance. Tax disputes exceeding €250,000 fall within the exclusive jurisdiction of the three-member Administrative Court of Appeal, which acts as both first and final instance. Decisions issued by the Administrative Courts of First Instance for disputes exceeding €5,000 may be appealed by any party.

Decisions of the Administrative Court of Appeals exceeding €40,000 may be challenged by way of a petition for cassation before the Supreme Administrative Court (CdE), albeit on limited legal grounds, namely in the absence of established precedent or where the contested decision contradicts prior rulings of the CdE or other irrevocable administrative court judgments.

Greek law further provides for a 'pilot trial' procedure, whereby issues of substantial legal importance affecting multiple taxpayers may be referred directly to the CdE, either upon petition of an interested party or by preliminary referral from an administrative court. The decision issued in such a pilot trial is binding upon the referring court and the parties to the proceedings and acquires the force of authoritative jurisprudence.

Law stated - 11 June 2026

Lodging a claim

How can tax disputes be brought before the courts?

Tax disputes are brought before administrative courts as a recourse against any act or omission of the tax authority (including assessment of taxes and fines or the denial of refunds to the taxpayer, etc). Recourse may be brought by any taxpayer who has a legitimate interest affected by the contested act or omission, on any legal or factual grounds and without any threshold.

Recourse may also be brought independently by individuals or entities who are jointly liable for tax obligations of legal persons or entities. Tax disputes may not be brought before the courts by the tax authority.

The Code of Tax Procedure requires that before recourse to administrative courts, an administrative appeal before the Dispute Resolution Directorate (DRD) of the Independent Authority for Public Revenues is filed as mandatory. The administrative recourse may be submitted to the DRD within 30 days of the date of notification of the final corrective assessment act or other tax dispute, or 60 days for taxpayers residing abroad. The DRD must issue a decision within 120 days from the filing of the administrative appeal; otherwise, the appeal is considered tacitly rejected.

The taxpayer has the right to challenge such rejection judicially by submitting an appeal to the administrative courts within 30 days of the date of notification of the decision issued by the DRD, or the expiry of the 120-day period if no decision was issued by the DRD. In any case, he or she is obliged to pay upon filing a court fee amounting to 1 per cent of the tax in dispute up to €1,000. Another court fee of up to €2,000 is payable for the hearing of the appeal at first instance. An additional court fee of up to €12,000 may be imposed by the court.

Relief sought is limited to total or partial annulment or modification of the contested act, including an obligation to refund any amounts unduly paid to or due by the tax authority, with interest. In the case of contestation of an omission by the tax authority, the taxpayer may request the court to determine the amount of the taxpayer's claim.

Law stated - 11 June 2026

Combination of claims

Can tax claims affecting multiple tax returns or taxpayers be brought together?

As a matter of principle, each act or omission of the tax administration must be challenged separately. However, where several acts are closely connected, they may be challenged by means of a single appeal. This may be the case, for example, in tax audits covering more than one type of tax or more than one fiscal year, where the contested assessments arise from the same audit findings or from a common factual and legal basis.

In any event, the admissibility of the appeal is assessed separately in respect of each contested act. This applies, in particular, to procedural requirements such as compliance with the applicable deadline, payment of the relevant court fee, and the existence of a specific legal interest in challenging each act.

Where several persons or entities are jointly and severally liable for the payment of the same tax debt, an appeal may, depending on the circumstances, be brought either jointly or separately by all or any of the liable persons. In such cases, each appellant's standing and legal interest are assessed individually.

By contrast, class actions or collective appeals by taxpayers are not generally available under Greek tax procedural law. Taxpayers may not bring a single appeal merely on the basis that they are affected by similar tax measures or comparable factual circumstances, unless the procedural requirements for joint litigation are otherwise satisfied.

Law stated - 11 June 2026

Pre-claim payments

Must the taxpayer pay the amounts in dispute into court before bringing a claim?

Payment of the disputed amounts is not, as a rule, a prerequisite for the filing or hearing of a quasi-judicial appeal before the Dispute Resolution Directorate or of an appeal before the Administrative Court of First Instance, without prejudice to the obligation to pay the applicable court fees.

The filing of a quasi-judicial appeal or of an appeal before the Administrative Court of First Instance results in the suspension of payment of 50 per cent of the disputed amount, provided that the remaining 50 per cent is paid. The taxpayer may, however, request the suspension of payment of the entire disputed amount, either before the Dispute Resolution Directorate or, more commonly in practice, before the competent administrative court.

Such suspension is granted only under strict conditions. The taxpayer must demonstrate that immediate payment or enforcement would cause irreparable harm, typically by proving an inability to pay without serious and disproportionate consequences. In practice, suspension is difficult to obtain, since the taxpayer is required to disclose extensive financial information. In the case of individuals, this may include information on their worldwide income and assets, as well as those of close family members. In the case of legal entities, the assessment may also extend to the financial position of jointly liable persons, principal shareholders and affiliated entities.

Different rules apply at the appellate stage. Where an appeal is brought before the Administrative Court of Appeal against a judgment of the Administrative Court of First Instance, payment of 20 per cent of the amount determined by the first-instance court constitutes a prerequisite for the hearing of the appeal. This amount must be paid by the date of the hearing before the Court of Appeal.

Law stated - 11 June 2026

Cost recovery

To what extent can the costs of a dispute be recovered?

The costs of a tax dispute may be sought by both the taxpayer and the tax authority. These only include costs connected to the proceedings before the court, in all instances. In practice, Greek courts only grant rather symbolic amounts as costs (a few hundred euros, even for the Supreme Court). Court fees paid are refunded in full or in part in the case of acceptance of the appeal.

Law stated - 11 June 2026

Third-party funding

Are there any restrictions on or rules relating to third-party funding or insurance for the costs of a tax dispute, including bringing a tax claim to court?

Greek law has no restrictions or rules relating to third-party funding or insurance for the costs of any dispute.

Law stated - 11 June 2026

Availability of jury trials

Who is the decision maker in the court? Is a jury trial available to hear tax disputes?

In the case of multi-member courts, the opinion expressed by the majority of judges prevails for the issuance of the decision. No jury trial is provided by Greek legislation for tax disputes.

Law stated - 11 June 2026

Time frames

What are the usual time frames for tax hearings?

Tax litigation in Greece is not swift. While the Code of Tax Procedure sets procedural deadlines for administrative appeals (for example, DRD must decide within 120 days), the judicial stage is considerably longer.

At the level of the Administrative Court of First Instance, proceedings from the time of filing to the issuance of a judgment typically take one to three years, depending on the complexity of the case and the caseload of the specific court. Appeals before the Administrative Court of Appeals may add another one to two years. If a cassation petition is filed before the Supreme Administrative Court, the process may require an additional three to five years until a final decision is rendered.

Accordingly, from the initiation of a dispute until its irrevocable resolution, the total duration of proceedings may extend to five to eight years in practice.

Law stated - 11 June 2026

Disclosure requirements

What are the requirements concerning disclosure or a duty to present information for trial?

In proceedings before the administrative courts, there is, in principle, no general obligation for a party to disclose information or evidence beyond the material on which it relies in support of its claims. Each party bears the burden of proving the factual allegations on which its pleadings are based.

In tax litigation, the taxpayer must substantiate the grounds of appeal and provide the evidence necessary to support its position, while the tax administration must be able to justify the legality and factual basis of the contested assessment or administrative act.

Where the court considers that the evidence before it is insufficient to resolve the dispute, it may issue a preliminary ruling ordering a re-audit or supplementary audit. Such re-audit is usually limited in scope and is carried out by the tax authority in accordance with the directions set out by the court. The purpose of this mechanism is to clarify specific factual or technical issues that are material to the outcome of the case, without reopening the audit in its entirety.

Law stated - 11 June 2026

Permitted evidence

What evidence is permitted in tax hearings?

Tax trials usually do not involve testimonies other than sworn statements (affidavits). In any case, the taxpayer is not accepted as a witness. The persons most commonly providing sworn statements or testimonies in tax trials include accountants, employees of the taxpayer or counterparties in various transactions. Experts or persons providing technical reports or legal opinions are also permitted to testify. All written evidence in other languages must be translated into Greek. Sworn statements or testimonies by non-Greek speakers are carried out with the assistance of a translator.

Law stated - 11 June 2026

Permitted representation

Who can represent taxpayers in a tax trial? Who represents the tax authority?

In tax trials where the amount in dispute exceeds €600, taxpayers are required to be represented by an attorney at law. The tax authority is represented either by its director or by members of the State Legal Council, a specialised body of lawyers authorised to represent the Greek state before all courts.

Law stated - 11 June 2026

Publicity of proceedings

Are tax hearings public?

All trial hearings before administrative courts are public; however, as previously explained, the procedure is essentially conducted in writing.

Law stated - 11 June 2026

Burden of proof

Who has the burden of proof in tax hearings?

In proceedings before the administrative courts, each party generally bears the burden of proving the factual allegations on which its claims or defences are based.

In Greek tax litigation, however, the tax administration bears the burden of substantiating the factual and legal basis of the contested tax assessment. The reasoning of the assessment is usually set out in the relevant tax audit report, which must contain the factual findings, legal provisions and evidentiary material on which the assessment is based. Accordingly, a tax assessment may be annulled if it is insufficiently reasoned or if the tax authority has failed to establish the factual basis necessary to support the imposition of the tax.

This general rule is subject to important qualifications. Greek tax legislation often provides for presumptions or indirect methods of proof for the determination of taxable income or taxable transactions. In such cases, once the statutory conditions for the application of the presumption are met, the burden may effectively shift to the taxpayer, who must rebut the presumption by providing sufficient evidence to the contrary.

Law stated - 11 June 2026

Case management process

What is the case management process for a tax hearing?

In preparation for a tax trial, all relevant evidence must be collected, reviewed and, where necessary, officially translated. It is also common practice, particularly in fact-intensive cases, for sworn statements to be prepared in support of the taxpayer's position.

Where additional legal grounds arise after the filing of the initial appeal, these may, under certain conditions, be submitted to the court by means of an additional pleading. Such additional grounds must generally be filed no later than 15 days before the hearing and must be duly notified to the opposing party. Once validly submitted, they form an integral part of the appeal.

The relevant powers of attorney, proxies or authorisation documents evidencing the client's representation before the court must also be filed in due time and, in any event, no later than one working day before the hearing.

Following the hearing, the taxpayer may submit a legal memorandum within the applicable statutory deadline. The memorandum further develops the arguments raised in the appeal, refers to the supporting evidence and addresses the arguments put forward by the Greek State. Under the ordinary procedural timetable, the memorandum must be filed within three working days after the hearing.

Thereafter, within the following three-day period, the taxpayer may submit a rebuttal memorandum, to the extent necessary, in order to respond to the memorandum filed by the Greek State. This final pleading is limited to rebutting arguments already raised by the opposing party and may not, as a rule, introduce new independent grounds of appeal.

Law stated - 11 June 2026

Appeal

Can a court decision be appealed? If so, on what basis?

Either party may file an appeal against a judgment of the Administrative Court of First Instance before the competent Administrative Court of Appeal. The appeal must be filed within 60 days from notification of the judgment.

As a prerequisite for the hearing of the appeal, the appellant must pay 20 per cent of the amount of tax determined by the first-instance judgment, where applicable. The appeal may raise both legal and factual grounds, since the Administrative Court of Appeal may review the case on both points of law and points of fact, within the limits of the grounds put forward by the parties.

A judgment of the Administrative Court of Appeal may, in turn, be challenged before the Supreme Administrative Court by means of a petition for cassation. The petition for cassation must be filed within 60 days from notification of the appellate judgment, or within 90 days where the taxpayer resides abroad. Unlike an ordinary appeal, a petition for cassation is limited to points of law. It does not permit a full rehearing of the facts, but is aimed at reviewing the legality of the appellate judgment, including errors of law, procedural defects or issues concerning the interpretation and application of statutory provisions.

Law stated - 11 June 2026

UPDATE AND TRENDS

Key developments of the past year

What are the current trends in enforcement of tax controversies? What are the current concerns of the authorities and taxpayers in relation to the enforcement and handling of tax controversies and are these likely to change? Are there proposals to change the relevant legislation or other rules?

While the general framework for tax disputes and litigation in Greece remains based on established administrative and judicial procedures, several current trends and local considerations are shaping the conduct of tax controversy cases in 2026. These developments reflect both the continuing modernisation of the Greek tax administration and a broader policy shift towards digital compliance, targeted audits and earlier dispute prevention.

Judicial capacity and delays

Judicial delays remain one of the most important practical features of Greek tax litigation. Complex tax disputes may take several years to be finally resolved, particularly where the case proceeds through successive levels of jurisdiction. This affects both taxpayers and the tax administration: taxpayers may face prolonged uncertainty and difficulties in financial planning, while the State may experience delays in the final collection of disputed amounts. The operation of alternative or complementary mechanisms, such as the Committee for the Extrajudicial Resolution of Pending Tax Disputes, is therefore particularly relevant, as it aims to accelerate the resolution of pending disputes, reduce the burden on the administrative courts and enhance public revenue collection.

Digitalisation, myDATA and electronic invoicing

A central trend for 2026 is the increasing reliance of the Greek tax administration on digital reporting and real-time data. The myDATA platform has become a key compliance and audit tool, allowing the tax authorities to cross-check revenues, expenses, VAT data and invoice transmissions. Digitalisation is likely to reduce certain types of tax evasion, but it may also generate new disputes concerning transmission errors, provider failures, invoice mismatches and divergences between accounting records and myDATA data.

More targeted and data-driven tax audits

The Greek tax administration is increasingly moving towards risk-based and data-driven audits. Digital tools, POS interconnection, electronic books, bank data, real estate information and cross-border exchange of information are becoming more important in audit selection and audit methodology. Recent reports indicate that IAPR's 2026 operational planning includes a large number of tax audits, preventive inspections, customs checks and targeted audits based on risk criteria. This suggests that tax controversy in Greece will increasingly involve disputes over data quality, automated cross-checks, indirect audit methods and the evidentiary value of digital information.

Introduction of binding tax rulings

A major development for 2026 is the introduction of a binding tax rulings regime in Greece. Law 5301/2026 introduced a new article 9A into the Code of Tax Procedure (effective from October 2026 onwards), allowing taxpayers, under certain conditions, to request an advance interpretation of tax legislation in relation to specific factual circumstances that have not yet occurred. The regime is intended to enhance legal certainty, ensure more consistent application of tax law and reduce future disputes between taxpayers and the tax administration. This is a significant institutional development, as Greece has traditionally relied mainly on general interpretative circulars and administrative guidance, rather than taxpayer-specific binding rulings.

The introduction of tax rulings may gradually affect tax controversy practice. In complex transactions, restructurings, cross-border arrangements or customs matters, taxpayers may increasingly seek advance certainty before implementing a transaction. At the same time, disputes may arise regarding the scope, conditions and binding effect of such rulings, especially where the actual facts ultimately differ from those presented in the ruling request.

Transfer pricing and cross-border disputes

Transfer pricing remains a major area of tax controversy in Greece. Audits increasingly focus on intra-group services, financing, royalty payments, benchmarking analyses and the actual conduct of related parties. Greek courts have also become more familiar with OECD transfer pricing concepts, which means that disputes are increasingly technical and evidence-driven. In parallel, cross-border disputes may also be affected by mutual agreement procedures and the EU tax dispute resolution framework introduced by Directive (EU) 2017/1852, particularly in cases involving double taxation or divergent treaty interpretation.

Pillar Two and international tax transparency

For large multinational groups, the implementation of the OECD Pillar Two framework and related reporting obligations is expected to create new compliance and controversy issues. In 2026, IAPR issued guidance on the notification template for the GloBE Information Return, reflecting the increasing importance of global minimum tax compliance in Greece. Although disputes in this area are still at an early stage, Pillar Two is likely to become increasingly relevant for multinational taxpayers operating in Greece.

Overall, the current trend in Greece is towards a more digital, data-driven and preventive tax administration model. The introduction of binding tax rulings, the expansion of electronic invoicing, the use of risk-based audits and the continued relevance of EU dispute resolution mechanisms all point towards a system that seeks to improve legal certainty and compliance, while also strengthening the tax administration's enforcement capacity.

Law stated - 11 June 2026