



Amendment of the CTP relating to the deadline for the DRD to issue decisions on administrative recourses

A law (Law 4587/2018) approved by the Greek parliament modifies the rules in the Code of Tax Procedure (CTP) relating to the deadline for the Dispute Resolution Directorate (DRD) to issue a decision on an administrative recourse submitted by a taxpayer. Administrative recourse is a mandatory procedure for a taxpayer to initiate a dispute about a tax assessment or other action taken (or not taken) by the tax authorities.

Specifically, the following language is added to paragraph 5 of article 63 CTP:

- If a taxpayer has filed an administrative recourse that is pending review by the DRD and the issue raised in the administrative recourse also is pending in a pilot case before the Supreme Court (i.e. a case that involves an issue that has not previously been addressed by the court and that is of broad interest), the taxpayer may submit an application to the head officer of the DRD requesting a suspension of the 120-day deadline for the DRD to rule on the administrative

Contact

Thomas Leventis
Tax Partner
tlevantis@deloitte.gr
Tel.: +30 210 6781262

Eftichia Piligou
Tax Partner
epiligou@deloitte.gr
Tel.: +30 210 6781294

Stathis Bakalis
Partner K&L Law Firm
ebakalis@deloitte.gr
Tel.: +30 210 6781385

- recourse until the Supreme Court issues its decision in the pilot case.
- If the head officer determines that the issue raised in the administrative recourse is the same as the issue before the Supreme Court, he will approve the suspension, which will cover all aspects of the administrative recourse. The suspension must be issued before the end of the 120-day deadline and the taxpayer must be notified.
 - Following notification of the issuance of the Supreme Court's decision in the pilot case to the DRD, the 120-day deadline will continue to run, but in no event may the deadline for the issuance of a decision by the DRD subsequent to the court decision be less than 30 days.

In addition, under the new law, the 120-day deadline for the issuance of a decision by the DRD may be extended (one time only) for an additional 30 days if new evidence is obtained by the taxpayer or new facts come to light. Specifically, the 120-day deadline may be extended for an additional 30 days pursuant to a decision of the DRD head officer issued within the 120-day deadline where the new evidence is obtained or the new facts are introduced during the 30 days immediately preceding the expiry of the 120-day deadline.

Comments

The new provision in the CTP that allows a suspension of a DRD decision if the same issue is pending in a pilot case before the Supreme Court is designed to relieve pressure on the courts by allowing cases that can be decided in a uniform way to be decided directly by the relevant authority. The new measure also is designed to prevent a taxpayer from incurring additional charges that would arise where the taxpayer files an action with a court (as opposed to an administrative) recourse. Finally, the possibility of extending the deadline for a DRD decision where new evidence is obtained or new facts are introduced by the taxpayer during the 30 days before the expiry of the 120-day deadline

is considered a useful and appropriate expedient to ensure there is sufficient time for the consideration of the new evidence/facts.



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