



## 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:

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## 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
<b>Tax recourse (1<sup>st</sup> instance courts) regarding tax/customs disputes with monetary content</b>	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*
<b>Appeals (2<sup>nd</sup> instance courts) relating to tax/customs disputes with monetary content</b>	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*
<b>Counter appeal regarding tax/customs disputes with monetary content</b>	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*
<b>Appeal for Cassation</b>	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.



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