



Pilot procedure launched for e-filing of administrative recourse and suspension requests against assessments

The governor of Greece's Independent Public Revenue Authority (IPRA) issued a decision (POL.) 1076/2018 on April 23, 2018 that launches a six-month pilot procedure, under which taxpayers can e-file administrative recourse and/or suspension requests against final tax assessments issued by specified tax offices with the Dispute Resolution Directorate (DRD).

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Beginning on May 9, 2018, a taxpayer filing an administrative recourse against a final tax assessment issued by five tax offices in Attica and Thessaloniki (F.A.E. Athens, Cholargos, Psychiko, Ampelokipoi Thessaloniki and Ionia Thessaloniki) can submit the recourse electronically within the 30-day period provided in the Tax Procedure Code (TPC). (The taxpayer also can file a hard copy of the recourse with the tax office.) A suspension request must be filed in the same way as the administrative recourse.

Administrative recourse and suspension requests against final tax assessments of other tax offices and tax audit centers are not affected by the new decision, i.e. they still must be submitted in hard copy, and the previous decisions of the IPRA regulating the relevant procedure are applicable.

E-filing procedure

An electronic filing administrative recourse or suspension request must be submitted through the IPRA website (www.aade.gr), using the taxpayer's personal TAXISnet password.

The taxpayer must certify that documents supporting the recourse are authentic copies of the originals and that the documents are in his/her possession; if requested, the taxpayer may have to submit the documents to the DRD.

The taxpayer must upload supporting documentation at the same time the administrative recourse is submitted, although if it is not possible to upload the documents electronically, the taxpayer may submit hard copies to the competent tax authority within two days from the date the administrative recourse is electronically filed.

Once all the relevant documents are uploaded, the taxpayer will be notified that the filing was successful.

The competent tax authority must issue its opinion and upload it on the electronic application within seven days from the date the electronic administrative recourse and suspension request were filed. It also must forward hard copies of all supporting documentation relating to the case (e.g. attachments to the audit report, taxpayer memoranda, the interim tax assessment, correspondence between the competent tax authority and the central office of the IPRA regarding the case, as well as any documents contributing to the issuance of the final tax assessment) to the DRD within that seven-day period).

Other provisions

- If the taxpayer is a legal entity and an administrative recourse is e-filed by its legal representative, the legal representative must use his/her personal password.
- If the suspension request is filed separately, it will be examined by the DRD only if it is filed on the same day as the administrative recourse.

- The decision specifically provides for the first time that the taxpayer may submit a *supplementary memorandum* after the administrative recourse is submitted, but before the DRD issues a decision or before the deadline for the issuance of the decision has passed.
- The taxpayer may withdraw an administrative recourse and suspension request electronically, and in such a case, the examination procedure will be discontinued.

Comments

The e-filing pilot for administrative recourse and suspension requests is a positive step that aims to reduce administrative costs, simplify procedures, increase transparency and provide better services to taxpayers. According to the IRPA press release, e-filing gradually will be expanded to final tax assessments issued by other tax offices and tax audit centers by the end of 2018.



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