Recent Developments in Tax Legislation

A. **Decision A. 1126/2025 on Non-Cooperative Countries for 2024**
B. **Decision A. 1125/2025 on Preferential Tax Regime Countries for 2023**

A. Decision A. 1126/2025 on Non-Cooperative Countries for 2024

1. By way of Decision A. 1126/2025, the Independent Authority of Public Revenues issued the list of countries (jurisdictions, overseas countries or territories under any special association or dependency regime) considered non-cooperative for 2024 within the meaning of par. 1-4 of Article 65 of Law 4172/2013.

A/A	Country	A/A	Country
1	Algeria	8	Cambodia
2	Angola	9	Chad
3	Anguilla	10	Cote d'Ivoire
4	Antigua and Barbuda	11	Djibouti
5	Belarus	12	Fiji
6	Belize	13	Gabon
7	British Virgin Islands	14	Ghana

A/A	Country	A/A	Country
15	Guatemala	28	Palau
16	Guinea	29	Panama
17	Guyana	30	Philippines
18	Haiti	31	Republic of the Congo
19	Honduras	32	Seychelles
20	Kazakhstan	33	Sierra Leone
21	Kingdom of Lesotho	34	Tanzania
22	Liberia	35	Togo
23	Madagascar	36	Trinidad and Tobago
24	Mali	37	Vanuatu
25	Montenegro	38	Zambia
26	Nicaragua	39	Zimbabwe
27	Niger		

B. Decision A. 1125/2025 on Preferential Tax Regime Countries for 2023

1. By virtue of Decision A. 1125/2025, the Independent Authority of Public Revenues issued the list of preferential tax regime jurisdictions for 2023 within the meaning of par. 6 & 7 of Article 65 of Law 4172/2013.

A/A	Country	A/A	Country
1	Albania	3	Anguilla
2	Andorra	4	Bahamas

A/A	Country	A/A	Country
5	Bahrain	24	Macau
6	Barbados	25	Maldives
7	Belize	26	Marshall Islands
8	Bermuda	27	Monaco
9	Bonaire	28	Mongolia
10	Bosnia and Herzegovina	29	Montenegro
11	British Virgin Islands	30	North Macedonia
12	Bulgaria	31	Paraguay
13	Cayman Islands	32	Qatar
14	Cyprus	33	Republic of Moldova
15	Gibraltar	34	Saba
16	Guernsey	35	Saudi Arabia
17	Hungary	36	St. Eustatius
18	Ireland	37	Timor-Leste
19	Isle of Man	38	Tokelau
20	Jersey	39	Turkmenistan
21	Kosovo	40	Turks and Caicos Islands
22	Kyrgyzstan	41	United Arab Emirates
23	Liechtenstein	42	Vanuatu



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