Recent Developments in Tax Legislation

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A. Decision A. 1204/2026 on Binding Tax Ruling

On 1 October 2026 the Governor of the Independent Authority of Public Revenue (IAPR) issued Decision A. 1204/2026[1]. This sets out the procedure for applying for and issuing a Binding Tax Ruling (BTR - *ΦΔΑ*) under Article 9A of the Tax Procedure Code[2] and applies to applications filed on or after 1 October 2026.

Main provisions include:

1. Any individual, legal person or entity is eligible to make an application upon payment of a fee.
2. The BTR gives an advance interpretation of current law on tax and customs matters. The facts must be specific and sufficiently defined, and they must not yet have occurred when the application is filed.
3. Carrying out similar transactions in the past does not prevent a ruling on a separate future transaction. Facts that take place after filing also do not prevent a ruling, but it has no effect on transactions completed before filing.
4. There must be a genuine question of how the law should be interpreted. Requests for general guidance are not accepted.
5. Purely hypothetical questions and abusive repeat filings are refused.

[1] Gov. Gazette B' 5917/02-10-2026.
[2] Law 5104/2024.

6. A ruling cannot impose a tax, or grant reductions or exemptions that the law does not provide for.
7. Notably, a ruling may cover the general anti-avoidance rule[3] and the anti-abuse clauses of applicable double tax treaties.
8. The competent authority for the submission of the BTR application is the General Directorate of Taxation.
9. Customs questions are addressed to the General Directorate of Customs and Excise.
10. Mixed applications are filed with the General Directorate of Taxation and both Directorates examine them.
11. Rulings are published in anonymized or pseudonymized form within 60 days. On a reasoned request, publication may be deferred for up to 12 months where it would reveal a planned transaction. The applicant sees the text to be published 10 days in advance.

B. Excluded Transactions

The following items are excluded from the application for the issuance of a BTR:

1. Transfer pricing APAs under Article 26 of Law 5104/2024.
2. Questions about the application of foreign law in Greece.
3. Matters on which the applicant already has an administrative appeal before the Dispute Resolution Directorate or any other court action pending when the application is filed.
4. Binding customs decisions, namely BTI, BVI and BOI under Articles 33 to 35 of the Union Customs Code, and decisions under Article 24 of the National Customs Code.

C. Content of the Application

At a minimum, the application must include:

1. the applicant's details and business profile;
2. a full description of the future facts, with an express statement that they have not yet occurred, and a timetable;
3. the applicable provisions and the interpretive question(s);
4. the applicant's own view of the question(s); and
5. a solemn declaration that no appeal, court action or decision exists on the matter.

The applicant may also ask for trade secrets to be kept out of publication, or for expedited handling at a higher fee.

D. Procedure for the Application

Pursuant to the Decision, the IAPR examined the application for completeness and exclusions within 15 days. The applicant then has at least 15 days to submit any missing information. The IAPR may ask for further information which must be provided within 20 days. This period can be

[3] Article 39, Law 5104/2024

extended once, and the ruling deadline is suspended in the meantime. If the IAPR does not respond within the deadline, this is not deemed acceptance of the applicant's view.

With the applicant's consent, examination may be suspended while the same question is pending before the Council of State or the CJEU. The ruling is issued within 150 days of a complete application and full payment, or within 90 days if expedited.

An unsolicited supplementary memo that materially changes the facts or questions counts as a new application.

E. Rejection of the Application

In principle, the application for the issuance of the BTR is rejected if:

1. the fee is not fully paid;
2. authorization documents are missing;
3. the facts have already occurred or the matter is excluded;
4. the application is vague, or requested information was not provided;
5. there is no genuine interpretive question; or
6. the question is hypothetical or abusive.

F. Ruling Content

The IAPR bases its position only on current law, its own decisions and circulars, CJEU case law and settled case law of the supreme courts. It may attach conditions to the ruling.

The ruling binds the IAPR towards the applicant on the stated facts. It also binds AADE towards third parties with identical facts arising after publication under the same legal framework. However, it does not bind the taxpayer. A taxpayer who relies on a ruling while it is in force is not treated as having filed an inaccurate return or failed to file.

The ruling cannot be challenged by administrative appeal or in court. The IAPR keeps its audit powers to check that the facts were accurate and match what actually took place.

The ruling ceases to apply if:

1. the facts change;
2. a relevant change in the law materially affects the interpretation;
3. a contrary supreme court judgment is published; or
4. the applicant does not meet the ruling's conditions.

G. Fees

1The fee ranges from €10k to €50k and is paid in advance through e-Paravolo. It is calculated from a €10k base amount plus the following add-ons:

1. Number of taxes to be covered by the BTR. In particular, if the BTR covers:
   a. one tax item there is no additional fee;

b. for two items the additional fee is €5k;
c. for three items the additional fee is €10k; and
d. for four or more items the additional fee is €15k.

2. Cross-border element (DTT, directly applicable EU law or a foreign party). In this case the additional fee is €5k.
3. Series of transactions or more than two parties. In this case the additional fee is €5k.
4. Depending on the size of the application based on the Greek Accounting Standards the additional fee varies from €0 (individual with no business) up to €10k (large entity).
5. For expedited handling, the additional fee is €10k.



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