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As Greece is primed to update to its 2.0 version, taking the jump to the digital economy, taxation should act as a catalyst for growth, helping attract more value-added investments. In the recent EY Attractiveness Survey Greece, 27% of global investors surveyed indicated reducing taxation as a top priority in order for the country to improve its attractiveness. To stay ahead of the curve during the ongoing global tax transformation, Greece should continue to introduce more tax certainty and predictability and establish a modern, pragmatic, and versatile tax system, investing in the power of technology, innovation, and people.



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Geopolitical events, tax compliance, and controversy will play a pivotal role in shaping governmental tax policies in the near future. With taxes impacting all three elements of ESG, new tax opportunities are emerging in this field.
Despite global cooperation in combating tax evasion and avoidance, the rise of China as the new global power seems to be shifting the customs policies of the United States and Europe towards China. New tariffs and duties are raising imports and exports costs, as each side tries to retain or grow its market share.
Climate change is a critical factor in the complex equation of taxation, as it increasingly requires more financial resources in order to address key issues and safeguard the future of humankind.
Finally, the global high debt-to-GDP ratio threatens the global economy and is influencing government policies on tax collection. These trends will undoubtedly have a significant impact, affecting both businesses and individuals in Greece.

Embracing ADR in the New Globalized Economic Reality



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Alternative Dispute Resolution (ADR) methods, such as mediation, arbitration, Advance Pricing Agreements (APA), and Mutual Agreement Procedures (MAP), are essential tools for managing tax disputes and fostering cooperation between businesses and tax authorities. These mechanisms provide flexibility and efficiency, offering companies a way to proactively address tax uncertainties and ensure compliance without the need for more formal approaches.
The OECD strongly advocates for ADR in international tax matters, recognizing the value of procedures such as MAP, which facilitates collaboration between tax authorities in different jurisdictions to resolve cross-border disputes. APAs, on the other hand, allow businesses to negotiate pricing agreements in advance, helping to prevent future conflicts by clarifying tax expectations. These approaches are particularly useful for businesses whose boardrooms may find it challenging