Recent Developments in Tax Legislation

A. **Convention for the Avoidance of Double Taxation between Greece and Japan**
B. **Circular E. 2064/2014 on Regulation 2024/2399 on Customs Enforcement of Intellectual Property Rights**
C. **Circular E. 2065/2024 on Due Diligence Measures for Energy Products**

A. Convention for the Avoidance of Double Taxation Between Greece and Japan

1. By way of Circular O. 3049/2024, the Independent Authority of Public Revenues (**IAPR**) notified the provisions of the Convention between Greece and Japan (**Convention**) for the Avoidance of Double Taxation with regard to Income Taxes and the Prevention of Tax Evasion and Avoidance and its Protocol (**Law 5137/2024**).
2. The Convention will be approved in accordance with the legal procedures of each State Party and will enter into force on the thirtieth day following the date of exchange of diplomatic notes notifying such approval.
3. Law 5137/2024 enters into force on 19 September 2024, but the Convention will enter into force in accordance with the provisions of paragraph 2 above.

B. Circular E. 2064/1014 on the Commission Implementing Regulation (EU) 2024/2399 on Customs Enforcement of Intellectual Property Rights

1. Circular E. 2064/2024 notified the provisions of the Commission Implementing Regulation (EU) 2024/2399 of 12 September 2024, amending the Commission Implementing Regulation (EU) 1352/2013.
2. It establishes the forms provided for in Regulation (EU) No 608/2013 of the European Parliament and of the Council on Customs Enforcement of Intellectual Property Rights.

C. Circular E. 2065/2024 Provides Guidelines on the Application of Due Diligence Measures to Energy Products

1. By way of Decision A. 1046/2024, the IAPR provides guidelines on the procedure for compliance with due diligence measures on the distribution of energy products to gas stations. The decision also includes provisions on the detection of violations of laws, the competent public service authority and the time, manner and conditions for publicising offences.
2. In this respect, Circular E. 2065/2024 provides instructions on the application of due diligence measures to energy products, in accordance with:
   a. Article 78A of the Customs Code (Law 2960/2001); and
   b. Decision A. 1046/2024 of the IAPR.



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