

# Tax - Breaking News

June 2017



As part of our continuous effort to keep you informed of the latest tax developments, we summarize below a brief reference to the rationale underlying the decision issued by the Supreme Council of State no.1215/2017 concerning the tax return filing process of spouses who are tax residents of different countries.

- The Supreme Council of State, appears to provide a solution in its recent decision no.1215/2017, in regards to the procedural issue concerning the submission of tax returns by spouses who are deemed to have different tax residences. This decision follows the approach formulated in its earlier decision no.1445/2016.
- In accordance with this decision, one of the spouses (in this case, the wife), who is deemed to be a Greek tax resident, is now able to separately submit a tax return in Greece, although the other spouse (in this case the husband) may be a non Greek tax resident.
- In particular, the Court deems that the existence of a separate residence may actually fall within the concept of a *de facto* separation in a broader sense, in order to permit separate submission of income tax returns.
- In other words, the Court finds that the necessity which led the legislator to provide the possibility for spouses to submit separate tax returns when they are no longer cohabitating within the meaning provided by family law, should also apply for spouses who in actual fact live separately, even though they have not terminated their marital life pursuant to family law.

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This Newsletter aims to provide the reader with general information on the above-mentioned matters. No action should be taken without first obtaining professional advice specifically relating to the factual circumstances of each case.

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