

TAX Updates

20 May 2026

Consistent with our commitment to provide [updated information](#) on current tax issues, we set below a brief overview of the new Binding Tax Rulings regime in Greece

The new Law 5301/2026 introduced the framework for Binding Tax Rulings in the Greek legislation for the first time, following the model of other EU Member States, which have been implementing a similar regime of advance tax rulings for quite some time now.

In Greece, the Binding Tax Rulings regime is introduced by adding a new Article 9A in the Code of Tax Procedures (Law 5104/2024).

Below we summarize the most important elements of the Binding Tax Rulings regime applicable in Greece.

Nature and Function of Binding Tax Rulings

The taxpayer, whether an individual or a legal person (or legal entity), has now the possibility to submit an application to the Tax Administration for the issuance of a Binding Tax Ruling by the Governor of the Independent Authority for Public Revenues (AADE). Through Binding Tax Rulings, the Tax Administration provides an advance interpretation of the applicable legislation on tax and customs matters that may arise, based on specific and sufficiently defined factual circumstances described by the applicant, which have not yet occurred (hence the term "advance" tax ruling). A prerequisite for the issuance of a Binding Tax Ruling is the existence of interpretative ambiguity in the applicable provisions. The position of the Tax Administration is formed strictly on the basis of the applicable legislation, the circulars and decisions issued by the Tax Administration, and the established case law of the supreme courts.

Binding nature and validity period

As mentioned in the Explanatory Report accompanying the new law, Binding Tax Rulings essentially constitute non-executory acts, similar to the circulars issued by the Tax Administration, albeit addressed to a specific taxpayer, namely the one who submitted the relevant request. In this sense, they are binding on the Tax Administration (as is also the case for circulars), but they are not binding on the taxpayer.

In light of the above, Binding Tax Rulings cannot be challenged by the taxpayer either by virtue of an administrative appeal or by any other legal remedy (as is

the case also with circulars). Where taxpayers disagree with the position taken by the Tax Administration, they are not required to follow it. The Tax Administration, however, remains bound by the position it has adopted, even if the taxpayer chooses not to adopt it.

Binding Tax Rulings remain valid for as long as the factual circumstances examined and the legislative and case law framework, on which they were based, remain unchanged, provided that any terms and conditions set out therein are complied with. In particular, the requirement for absence of legislative changes does not extend to non-substantive amendments, but only to those changes which are material to the interpretation of the issue under examination.

Where a Binding Tax Ruling ceases to be valid because the above condition is no longer met, any tax returns filed by the taxpayer who obtained and relied on the Ruling, shall not be regarded as inaccurate for the period during which the ruling remained in force.

Filing Fee

For an application for the issuance of a Binding Tax Ruling to be admissible, an initial minimum filing fee of EUR 3 500 must be paid. The total fee ranges from EUR 10 000 to EUR 50 000, with the exact amount being determined based on criteria such as the complexity of the issue under interpretation, the accumulation of more than one issues, the legal form and size of the applicant's business, as well as whether the applicant requested expedited processing.

Timeline for the Issuance

Where the Tax Administration proceeds with the issuance of a Binding Tax Ruling, such ruling shall be issued within 150 days from the submission of the relevant application and all supporting documentation and payment of the total applicable filing fee.

Otherwise, the applicant shall be notified in writing for the rejection of his application within the same deadline.

Moreover, the applicant has the option to request priority issuance of the Binding Tax Ruling by submitting a request for expedited processing.

Finally, where the application is rejected within the above deadline, any amount of the filing fee exceeding the minimum amount of EUR 3 500 shall be refunded to the applicant.

Matters excluded from the scope

The following matters cannot be the subject of Binding Tax Rulings:

- a) issues relating to the prior approval of transfer pricing methodologies;
- b) issues concerning the implementation of foreign law in Greece; and
- c) issues relating to a case of the applicant for which, at the time of submitting the application for the Binding Tax Ruling, an administrative appeal had been already filed before the Directorate for Dispute Resolution (DRD) or any other legal remedy had been initiated.

Publication

Finally, with a view to enhancing transparency, in addition to the obligation to exchange Binding Tax Rulings within the exchange of information obligations of Greece under EU and international law, it is provided that Binding Tax Rulings shall be published (in an anonymous or pseudonymous form) on the website of the Independent Authority for Public Revenues (AADE). However, the applicant is entitled to request that information relating to trade, business, industrial or professional secrets, or to commercial processes, is not disclosed.

Summarizing the above, it should be noted that the new framework on Binding Tax Rulings constitutes a common practice within the European Union and aims to facilitate the consistent and transparent application of tax legislation. As regards the clarification of the procedural details required for the effective and efficient implementation of the new provisions, the issuance of a relevant decision by AADE is expected in due course, which will set down the minimum content of the application, the procedure for its submission and monitoring, the manner of informing the applicant, the process for calculating and, where applicable, refunding the filing fee, etc.

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This Newsletter aims to provide the reader with general information of 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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