KPMG

TAX Updates

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

The framework for Binding Tax Rulings, introduced into the Greek Tax Procedure Code by Law 5301/2026, allows taxpayers to obtain an advance, official and binding position from the Tax Administration on the application of tax and customs legislation to specific future transactions. For a detailed presentation of this regime, you may refer to our recent newsletter on the topic.

In the context of implementing these new rules, the Independent Authority for Public Revenue (AADE) has recently issued Decision A.1204/2026, which provides essential clarifications and sheds light on how Binding Tax Rulings operate in practice.

We outline below the key points of this decision.

Scope of Binding Tax Rulings

Under the new decision, the scope of Binding Tax Rulings is further clarified as regards the transactions that may be examined. Specifically, it confirms that previous similar or related transactions of the applicant do not prevent the issuance of a Binding Tax Ruling for a new, standalone future transaction. In addition, a transaction may be implemented after the filing of the application and before the issuance of the Binding Tax Ruling, without affecting the procedure, on the understanding that the ruling will not cover transactions that have already been completed before the filing of the application.

At the same time, clearer limits are set on the subject matter of permitted requests. General, abstract or hypothetical questions that are not linked to a specific planned transaction are not examined. Abusive repetitive applications on the same question, where the facts of the case have not materially changed, are likewise excluded, as are issues which do not raise a genuine interpretative question or are already covered by specific binding customs decisions.

The decision also expressly provides that a Binding Tax Ruling may address the interpretation or application, in relation to the specific transaction or arrangement under review, of anti-tax-avoidance rules provided for either under Greek domestic tax legislation or under an applicable Double Tax Treaty.

Deadlines and possibility of withdrawal

Deadline for issuance

A Binding Tax Ruling must be issued within a period of one hundred and fifty (150) days, starting from receipt of the complete application, including all supporting documentation and payment of the total fee. In case an expedited procedure is requested, the issuance period is reduced to ninety (90) days.

Suspension of the deadline

If deemed appropriate, the competent department may request the applicant to provide additional information or supporting documents, which must be submitted within a specified time limit. For as long as the requested material is outstanding, the deadline for issuing the Binding Tax Ruling is suspended.

Deadline for rejection

If the application is rejected, the applicant is notified in writing within one hundred and fifty (150) days. By way of exception, where the application is rejected for certain formal reasons (e.g. lack of sufficient specificity or non-payment of the applicable fee), the rejection is notified within thirty (30) days.

It should be noted that the mere expiry of the above deadlines does not amount to acceptance of the applicant's position and does not constitute tacit approval of the application or issuance of a Binding Tax Ruling.

Possibility of withdrawal

The applicant has the option to withdraw the application for a Binding Tax Ruling.
The timing of the withdrawal has direct consequences for the refund or non-refund of the fee paid, as analyzed immediately below.

Total fee

The total fee for the issuance of a Binding Tax Ruling ranges between EUR 10 000 and EUR 50 000, depending on the characteristics of the application. The amount is determined on the basis of the following criteria:

- the number of tax or customs issues raised (e.g. income tax, VAT, customs matters),

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- the complexity of the case (e.g. involving a set of multiple transactions or several parties),
- the legal form and size of the applicant (distinguishing between individuals, sole proprietorships and small/medium/large enterprises), and
- whether an expedited procedure is requested.

The total fee is determined in advance and paid in full upon submission of the application. Of this amount, EUR 3 500 constitutes the minimum non-refundable portion in the event of rejection of the application or timely withdrawal (i.e. withdrawal within 30 days from payment of the fee). If the withdrawal takes place later, no refund is provided. Finally, where an expedited procedure is requested, the fee is increased by an additional EUR 10 000.

Illustrative example: A medium-sized enterprise (according to Greek Accounting Standards criteria, i.e. with total assets of up to EUR 25 million, net turnover of up to EUR 50 million and up to 250 employees) submitting an application covering two tax issues (e.g. income tax and VAT), with one element of complexity (e.g. a cross-border dimension) and without any request for expedited treatment, will pay a total fee of EUR 15 000.

Method of submission

Requests for the issuance of a Binding Tax Ruling, together with the required supporting documents, will be submitted via a dedicated application on the myAADE online portal. Until this application is in full operational use, and in any case where submission through the application is not possible, the request for a Binding Tax Ruling and supporting documents are sent by email.

The request and supporting documents must be submitted in the Greek language or accompanied by an official translation into Greek.

Binding effect vis-à-vis third parties

We remind that Binding Tax Rulings are binding on the Tax Administration vis-à-vis the specific applicant, but do not bind the taxpayer.

Under the new decision, it is clarified that, once published, a Binding Tax Ruling also binds the Tax Administration vis-à-vis third parties, provided that the facts are identical, the relevant transactions take place after publication, the legal framework remains unchanged and no conflicting interpretative case-law has been issued by a Court.

At the same time, it is clarified that this binding effect relates exclusively to the legal interpretation and not to the acceptance of the factual circumstances. AADE retains the ability to verify whether the information submitted with the application is accurate and complete and whether the transaction has in fact been implemented as described in the Binding Tax Ruling.

Publication process

Binding Tax Rulings are published on AADE's website in anonymized or pseudonymized form within sixty (60) days from their notification to the applicant. There is a possibility, upon a reasoned request, to postpone publication until the examined events have been completed and, in any case, for a period not exceeding twelve (12) months from issuance, in situations where, despite anonymization or pseudonymization, immediate publication would reveal a planned transaction.

The applicant may also request that specific information not be published, where such information concerns commercial, business, industrial or professional secrets or a particular commercial process. In this context, the text to be published is notified to the applicant ten (10) days prior to publication, in order to allow for any comments.

Entry into force

The decision enters into force on 1 October 2026 and applies to applications submitted from that date onwards.

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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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