Tax Certainty in Motion: Greece's Advance Tax Rulings in the European Context

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in conversation with
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The new Regime at a glance

Legislative framework

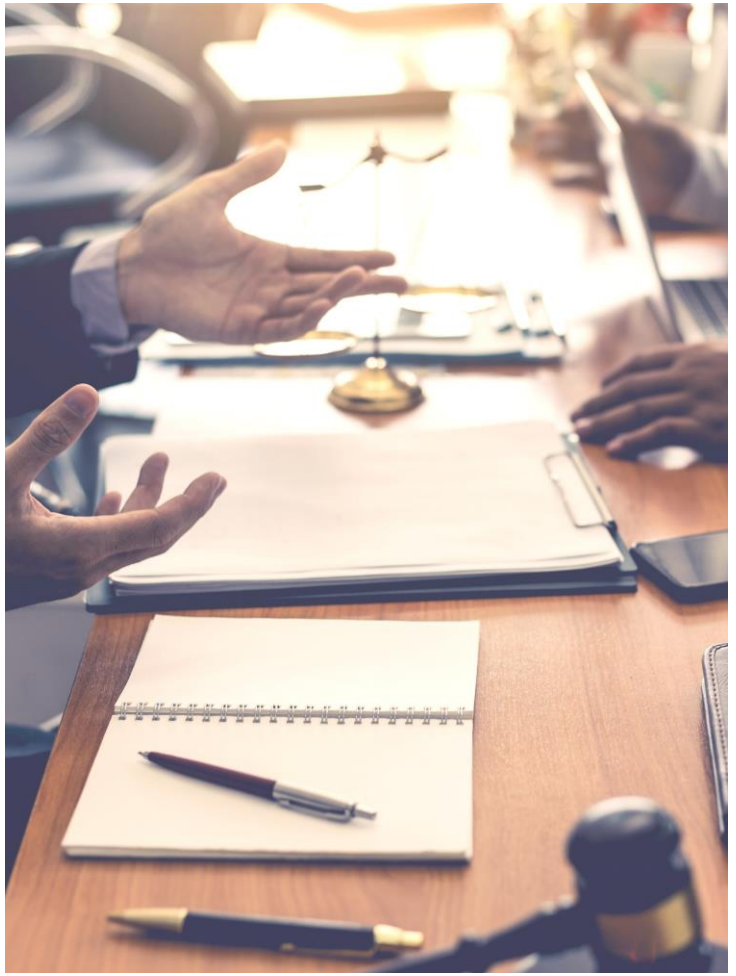
Article 9A L.5104/2024 (Code for Tax Procedures) and Decision A.1204/2026: All Taxpayers may apply to the tax admistration, upon payment of a fee, for the issuane of an ATR in relation to the interpretation of the legislation on tax and customs matters, relating to specific facts.

Specific future facts only

Sufficiently defined future acts or transactions that have not yet taken place along with the planned timeline for their implementation. The fact that the applicant has previously carried out identical or similar acts or transactions does not preclude the issue of an ATR in respect of a separate future act or transaction.

Out of scope

Transfer pricing matters covered by APA, matters involving the application of foreign law in Greece, cases of the applicant under administrative or juridical appleal and matter covered by binding customs decisions.



ATRs shall be published on the AADE website in anonymised or pseudonymised form.

Binding nature of the ATR and period of validity

Binding on the Tax Administration



- **Recipient**: applies to the specifc facts and legal framework covered by the ATR
- **Third parties**: extends to identical facts arising after the publication, under the same legal framework

Non-binding for the taxpayer



- The taxpayers **are not bound** by the ATR and is not obliged to follow the specific interpretation
- If they follow it, they are **protected** and their tax return is considered accurate

Period of validity



The ATR remains in force and binding as long as:

- The facts and legal framework remain substantially **unchanged**
- No **contrary decision** has been issued by a supreme court
- The applicant complies with any **terms/conditions of the ATR**

Practical implications: fee, timing and procedure

Base amount

€10,000

Minimum total fee

Maximum limit

€50,000

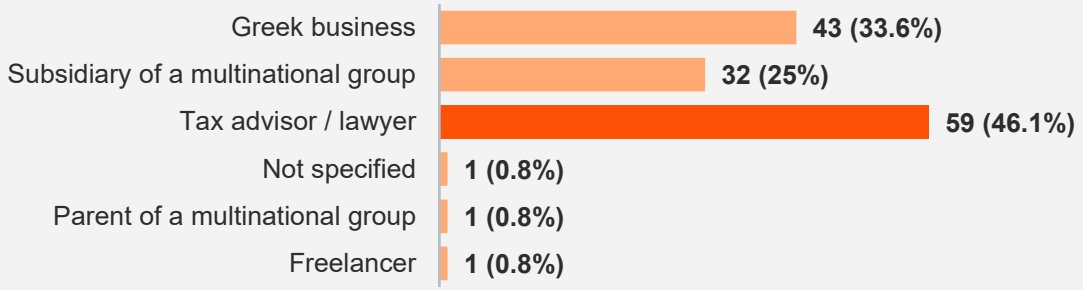
Practical implications

Issuance deadline: regular / expedited	**150 / 90 days**
Expedited: additional fixed fee	**+€10k**
Digital submission (alternatively: ruling@aade.gr)	**myAADE**
Publication of the ATR from notification	**within 60 days**

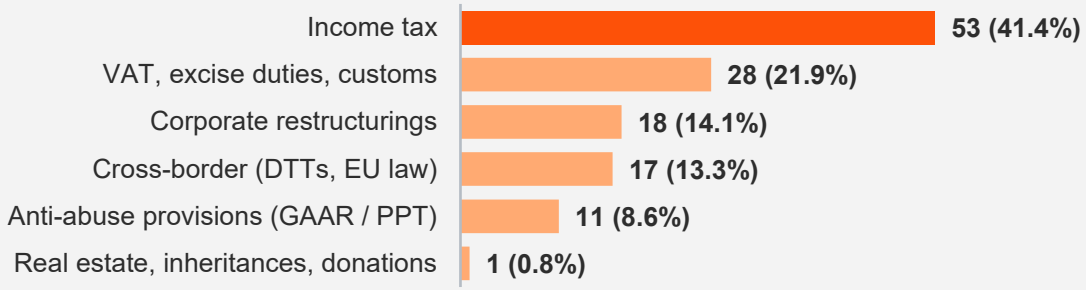
Amounts are cumulative. Fee is determined based on number of tax/customs areas, compexity of the case and applicant size. In case of early rejection, the amount exceeding €3,500 is refunded.

ATF26 Questionnaire (1/3): value, fee and deadline

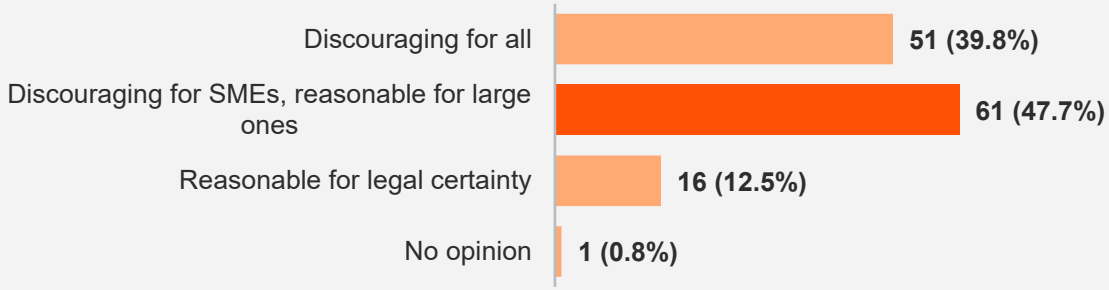
You participate as:



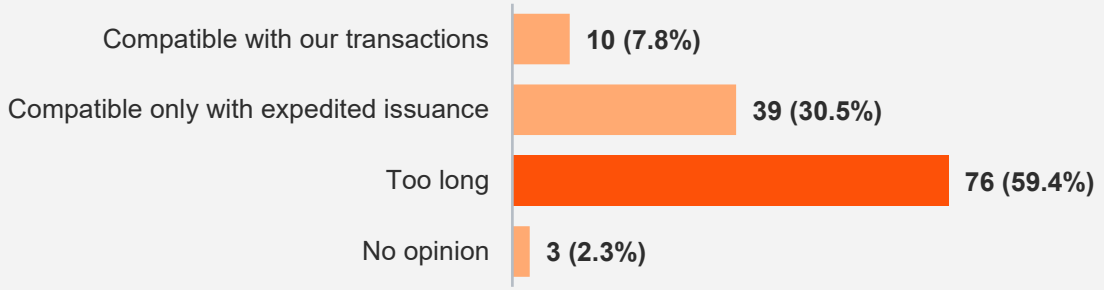
Where would you see the greatest value from ATRs?



You consider the ATR fee to be:



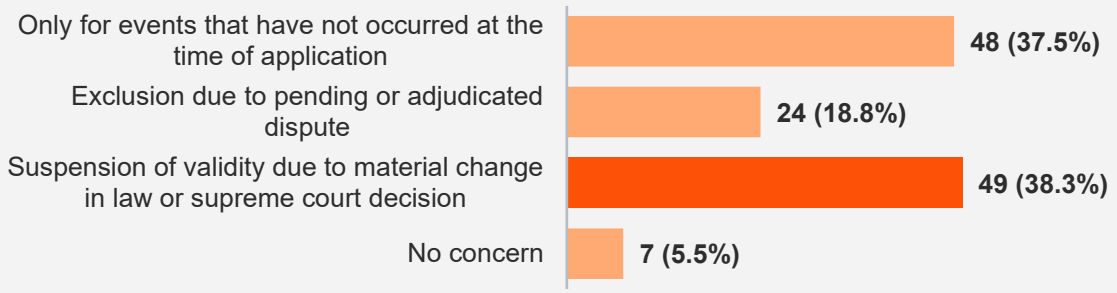
The issuance deadline is:



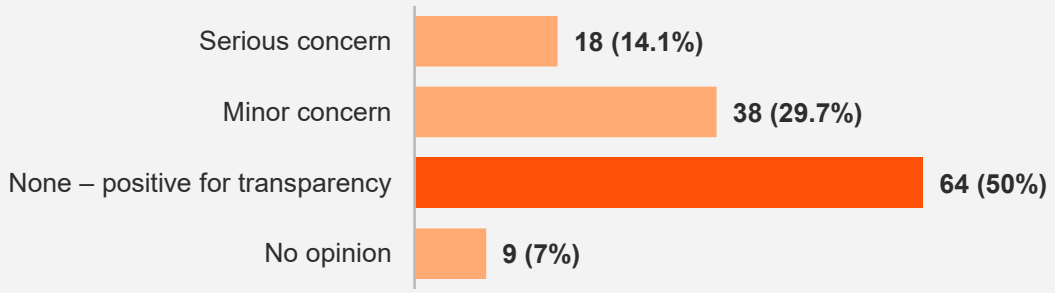
Source: Athens Tax Forum 2026 (ATF26) Questionnaire – 128 responses. Question 1 allows multiple choices; percentages are based on the 128 participants.

ATF26 Questionnaire (2/3): framework and publication

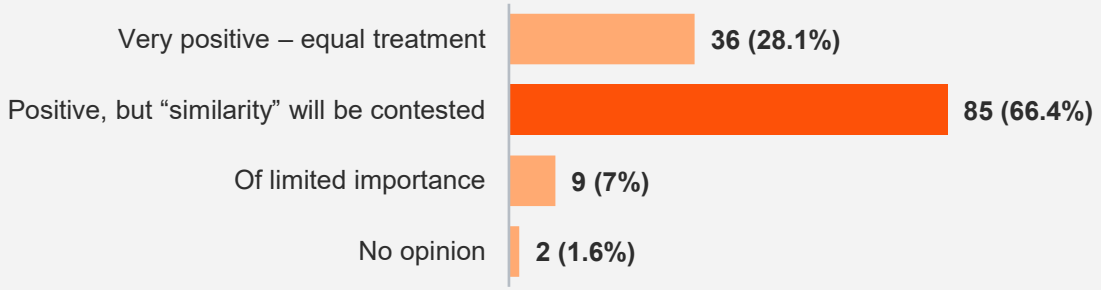
Which limitation concerns you most?



The publication of ATRs causes you:



The binding effect of AADE rulings on third parties is:



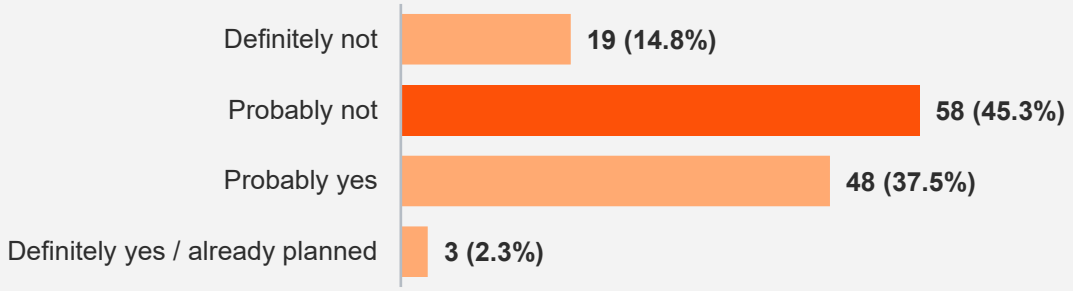
Key findings

- Suspension of validity due to a change in law or a supreme court decision and application only for future events constitte the main concers (75,8%)
- Publication is perceived mainly positively 50%; only 14.1% express serious concern
- 66.4% view the binding effect on third parties positively, but believe that “similarity” will be contested

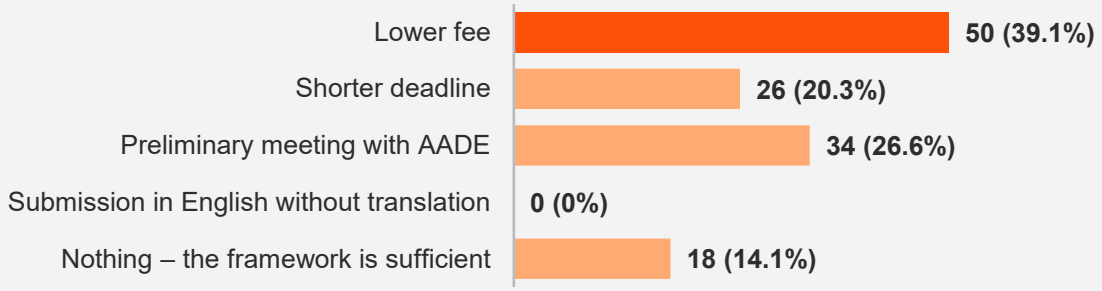
Source: Athens Tax Forum 2026 (ATF26) Questionnaire – 128 responses.

ATF26 Questionnaire (3/3): intention to apply

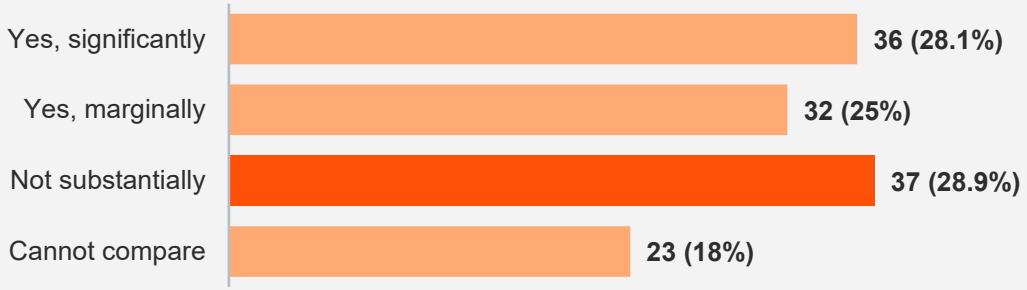
Will you submit an ATR request in the next 12 months?



What would make you more likely to submit a request?



Does the ATR enhance Greece's competitiveness vs. other EU states?



Key findings

- Only **39.8%** considers submitting an ATR request in the next 12 months
- Lower fee (**39.1%**) and a preliminary meeting with AADE (26.6%) could incentivise the submission of more ATRs applications
- **53.1%** believe the ATR enhances Greece's competitiveness

Source: Athens Tax Forum 2026 (ATF26) Questionnaire – 128 responses.

Thank you

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