

«Amendment of the deadline for the filing of tax and customs recourses»

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- According to art. 5§2 of Law 4079/2012, the deadline for the filing of tax and customs recourses is set to 30 days instead of 60 days, as was the case until now.
- The aforementioned 30-day deadline applies to tax assessment acts (e.g. income tax audit sheet, clearance note, VAT assessment act, etc.) or to omissions (e.g. tacit rejection on the filed return with reserve, etc.) taking place from 20.09.2012 onwards.
- Despite the issues raised due to the legal drafting of the abovementioned regulation as to whether the 30-day deadline is applicable to all tax recourses or only to the ones filed by the tax authorities, a resolution seems to have been reached by the explanatory statement of the Law, based on which the 30-day deadline applies to all tax recourses, since the purpose of the tax legislator was the acceleration of the settlement of tax disputes and the assessment and collection of revenue for the State.
- The deadline limitation for the filing of the tax and customs recourses to 30 days is followed by an equivalent limitation of the deadline for the submission of an out-of-court settlement application.
- The now shorter 30-day deadline applies also to the cases of filing of recourse against the decision issued following the submission of an administrative appeal with remedial effect before the Committee for Tax Dispute Resolutions of art. 70A of the Greek Income Tax Code.
- Given the short deadline for the filing of tax and customs recourses, which commences from the service date of the tax assessment acts or the completion date of the omission, a prompt reaction by the involved parties would be required.

