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# Tax Alert

## L. 5301/2026 Advance Tax Rulings



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By virtue of Articles 36 and 39 of Law 5301/2026 (GG A' 74/15.05.2026), amending the Greek Tax Procedure's Code (Law 5104/2024), **Advance Tax Rulings regime (ATR)** is introduced in Greece, aiming at ensuring the consistent and transparent application of tax law. In particular:

### ATR Scope and Conditions

- Through ATRs, the Greek Tax Administration ("GTA") - following an application by a taxpayer (individual or legal person) - will provide a prior interpretation of the applicable tax legislation, provided that there is a genuine interpretative issue regarding the relevant provisions.
- ATRs will concern **tax and customs matters** arising from specific and sufficiently defined facts submitted by the applicant taxpayer, which **have not yet occurred**.

### Fees

- Upon submitting the ATR application and for admissibility purposes, the taxpayer must pay a minimum fee of **€3,500**.

- The total fee will range from **€10,000 to €50,000**, depending on the complexity of the interpretative issue, the number of issues raised, the legal form and size of the business, and whether expedited processing is requested, so that the GTA considers the application on a priority basis.

### Deadline for Issuing ATRs

- The Tax Administration issues the ATR **within 150 days** from the receipt of the complete application, supporting documents, and payment of the total fee; otherwise, it must inform the applicant in writing of the rejection.
- In such case, any fee amount exceeding €3,500 is refunded to the applicant taxpayer.

## Exclusions from the Scope of ATRs

ATRs do not cover matters that:

- relate to advance pricing agreements in accordance with art. 26 of the Greek Tax Procedure's Code,
- concern the application of foreign law in Greece,
- involve cases of the applicant taxpayer where, at the time of the ATR submission, a tax dispute is already pending (administrative appeal before the Dispute Resolution Directorate or judicial proceedings).

## Validity of ATRs

ATRs remain valid for as long as:

- the facts and legislation examined remain unchanged,
- there is no different interpretation regarding the applicable legal framework by a Supreme Court, and
- any terms and conditions included in the ATR are complied with.

## Binding Effect of ATRs

- ATRs are binding on the GTA for as long as they remain in force, but not binding on taxpayers, who cannot appeal against them.
- If a taxpayer has followed an ATR in force with respect to their tax obligations, their tax return shall not be considered inaccurate, nor shall they be deemed to have failed to submit a return, as the case may be.

## Publication of ATRs

- ATRs are published on the website of the GTA in anonymised or pseudonymized form.
- Taxpayers may request that confidential commercial, industrial, business or trade information is not disclosed.

## Issuance of a Decision by the Governor of the Greek Tax Administration

A decision by the Governor of the GTA will determine:

- the minimum content of the application for the issuance of an ATR and the accompanying supporting documentation,
- the application's submission and receipt process,
- the competent department of the GTA responsible for the receipt and examination of the application,
- the examination stages,
- the applicant's update regarding the progress of the application,
- the details on the calculation, payment and refund of the fees,
- the procedure for issuing ATRs, and
- any other relevant detail.

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For more information, please contact:

#### Spyros Kaminaris

Partner, Head of Tax, EY Greece  
Tel: +30 210 2886 369  
[spyros.kaminaris@gr.ey.com](mailto:spyros.kaminaris@gr.ey.com)

#### Konstantina Galli





Partner, Tax, EY Greece  
Tel: +30 210 2886 355  
[konstantina.galli@gr.ey.com](mailto:konstantina.galli@gr.ey.com)

#### Constantina Nicolaou

Director, Tax, EY Greece  
Tel: +30 210 2886 800  
[constantina.nicolaou@gr.ey.com](mailto:constantina.nicolaou@gr.ey.com)

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 EY  EY Greece  eygreece  @EY\_Greece  EY Greece

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