ROKAS

NEWSLETTER

Greece Introduces Advance Tax Rulings: A New Era of Tax Certainty

July 2026

Introduction

Greece has taken a significant step towards modernising its tax administration with the introduction of a formal Advance Tax Ruling ("ATR") framework. Enacted through Article 9A of the Code of Tax Procedure by Law 5301/2026, the new regime—effective from 1 October 2026—allows taxpayers to obtain binding guidance from the Independent Authority for Public Revenue ("AADE") on the tax consequences of contemplated transactions before they are implemented.

Advance tax rulings have long been recognized as an important feature of modern tax administrations across Europe. They provide businesses and investors with greater certainty when undertaking complex transactions, facilitate investment decisions and reduce the likelihood of future tax disputes. By introducing a structured ruling mechanism, Greece aligns itself with the practice followed in many other European jurisdictions and reinforces its broader objective of promoting transparency, predictability and cooperative compliance.

What is an Advance Tax Ruling?

An ATR is a written interpretation issued by AADE confirming how Greek tax or customs legislation should apply to a specific transaction or arrangement before it is implemented. In this sense, the ATR provides certainty as to how the existing legislative framework should be interpreted and applied to the specific facts presented by the applicant.

The scope of the new framework is deliberately broad. Taxpayers may request rulings in relation to virtually all taxes administered under the Code of Tax Procedure, including corporate income tax, personal income tax, VAT, Digital Transaction Fee and customs matters. This makes the Greek regime one of the most comprehensive advance ruling systems currently available within the European Union.

Who Can Apply and Under What Conditions?

The new framework is designed to resolve genuine interpretative uncertainty before a transaction takes place. Accordingly, an application will generally be admissible only where:

- the transaction or arrangement has not yet been implemented;
- the relevant facts are sufficiently clear and complete to enable a legal assessment
- the request raises a genuine “gap” regarding the interpretation or application of Greek tax or customs legislation (meaning an issue that is not addressed by any administrative circulare).

The ruling mechanism is therefore not intended to provide abstract legal opinions or confirm the straightforward application of clear statutory provisions. Instead, it is aimed at situations where uncertainty exists and taxpayers require certainty before proceeding with a proposed transaction.

Article 9A also expressly excludes certain matters from the scope of the regime. Advance tax rulings cannot be requested for:

- transfer pricing matters already covered by the Advance Pricing Agreement (APA) framework; issues requiring the interpretation or application of foreign law; or
- matters that are already subject to administrative or judicial dispute resolution involving the applicant.

The Procedure

The ruling process is initiated by submitting an application to AADE together with the prescribed documentation and payment of the applicable administrative fee.

The legislation adopts a variable fee structure, ranging from EUR 3,500 to EUR 50,000, depending on factors such as the complexity of the request, the number of issues involved, the size of the applicant and whether expedited treatment is requested. Where the application is rejected within the statutory deadline, the amount exceeding the initial filing fee is refunded.

Although the level of the fees is higher than in some European jurisdictions, it reflects the highly specialised nature of the ruling process and seeks to ensure that the mechanism is used for transactions involving genuine interpretative uncertainty rather than theoretical or speculative questions.

Binding Effect and Taxpayer Protection

One of the most important features of the new framework is the tax certainty it provides to taxpayers. An ATR is binding on the Greek Tax Administration, provided that the factual circumstances described in the application, the applicable legislative framework and any conditions set out in the ruling itself remain unchanged.

Consequently, once a ruling has been issued, AADE is required to apply the interpretation reflected therein when assessing the taxpayer's position.

The ruling, however, remains non-binding on the taxpayer. Taxpayers retain the flexibility either to follow the interpretation adopted by AADE or to proceed on a different legal basis, subject to the ordinary tax rules and the possibility of subsequent review.

Importantly, where a taxpayer implements a transaction in accordance with a valid ruling, the corresponding tax return cannot subsequently be regarded as inaccurate solely because it reflects the interpretation previously confirmed by the Tax Administration. This protection remains available for as long as the ruling continues to satisfy the statutory conditions governing its validity.

The legislation also addresses situations where legal developments occur after the ruling has been issued. If the applicable legislation changes, the factual circumstances differ materially from those described in the application, or the Greek Supreme Administrative Court subsequently adopts a different interpretation of the relevant legislation, the ruling ceases to produce binding effects prospectively.

Transparency and Exchange of Information

The new framework seeks to balance tax certainty with transparency. ATRs will be published by AADE in anonymised form, allowing taxpayers and advisers to better understand the interpretative approach adopted by the Tax Administration. At the same time, applicants may request the omission of commercially sensitive information, including trade secrets, confidential business information and proprietary processes.

The publication of anonymised rulings is expected to generate benefits extending beyond the individual applicant. Over time, published rulings should contribute to the development of a consistent body of administrative practice, improving predictability and facilitating a more uniform interpretation of Greek tax legislation.

The domestic ATR framework also operates alongside the European Union's tax transparency rules. Where the relevant conditions are met, certain cross-border rulings will continue to be subject to the mandatory exchange-of-information requirements introduced under DAC3 and subsequently expanded by DAC8. While these Directives do not regulate the issuance of rulings themselves, they ensure that qualifying rulings are shared between Member States in accordance with the applicable EU transparency framework.

Legal Disclaimer

This article is provided for informational purposes only and does not constitute, nor should it be construed as legal advice. Nothing contained herein creates or shall be deemed to create an attorney-client relationship between the law firm and the reader.

If you require legal advice or assistance, please do not hesitate to contact Christos Theodorou, Partner or Alexandra Karadima, Senior Associate, who will be pleased to provide guidance tailored to your specific circumstances.

The newsletter was drafted by

Alexandra Karadima, Senior Associate | a.karadima@rokas.com

Contact Person

Christos Theodorou | c.theodorou@rokas.com

ROKAS