

TAX BRIEFING: Monthly Insight

Recent Developments in Tax Legislation

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A. Decision A.1165/2022 on the Digital Submission of Quasi-Judicial Recourses to the Dispute Resolution Directorate

1. By way of Decision A.1165/2022 issued by the Independent Authority of Public Revenues (IAPR) quasi-judicial recourses against tax assessment acts issued by:
 - a. Audit Centers;
 - b. The Audit Center of Big Enterprises (KEMEEP);
 - c. The Audit Centre for Taxpayers of Great Wealth; and
 - d. Tax Offices of A and A1 class,can be filed either electronically through the digital platform of the IAPR (www.aade.gr) by using the access codes of the online tax platform (Taxisnet) or manually.
2. The above provision applies from 29 November 2022 onwards.
3. From 15 December 2022, quasi-judicial recourses against tax assessment acts issued by tax offices of A-B and B class can be also filed either electronically or manually with the tax authorities.
4. From 1 February 2023 all quasi-judicial recourses as well as any tax suspension applications must be filed only electronically through the digital platform of the IAPR (www.aade.gr) using the personal codes for accessing the online tax platform (Taxisnet).
5. Where the legal representative of a legal person or entity submits a quasi-judicial recourse, they should use their personal tax codes to access the online tax platform (Taxisnet) and complete the process.

B. Decision A.1162/2022 on the Digital Submission of Donation and Parental Gift Tax Returns to the Independent Authority of Public Revenues

1. By way of Decision A.1162/2022 (the Decision), the Independent Authority of Public Revenues (IAPR) donation and parental gift initial tax returns which are:
 - a. subject to tax under the ordinary tax scale; or
 - b. subject to tax independently from other items,can be filed either electronically through the digital platform my PROPERTY (<https://myproperty.aade.gov.gr>) or manually.
2. The above provision applies to donations and parental gifts effected from 1 January 2022 onwards and for which the execution of a notarial deed is not required.
3. The manual filing process continues to apply to all other types of donation/parental gift tax returns.
4. In the case of legal entities, donation tax returns are filed by the authorized natural person using their personal access codes.
5. The digital process is initiated by the donor and completed by the donee (accepting or rejecting the donation/parental gift).
6. The Decision details the documents required for the digital submission of the donation/parental gift tax return.
7. From 1 January 2023, all donation/parental gift tax returns regarding movable assets or funds must be submitted electronically.
8. From the publication date of the Decision, 17 November 2022, until 31 December 2022, donation/parental gift tax returns can be filed either electronically or manually.
9. Donation/parental gift tax returns regarding real estate will continue to be filed manually with the competent tax office.
10. Any pending donation/parental gift tax returns filed manually until 17 November 2022 will be cleared by the competent tax office without the requirement for a new electronic submission.

BERNITSAS briefing

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