

## New extra-judicial settlement of tax disputes running until the end of year 2020

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**The new tax law, ratified on 29 July 2020, introduces, among others, an extra-judicial settlement procedure to accelerate the resolution of specific types of tax disputes pending before administrative courts of all instances. The procedure concerns disputes that will not have been heard before the competent court, until 30 October 2020.**

Cases drawn to the extra-judicial settlement procedure shall be resolved by a Settlement Committee provided they concern specific types of disputes, directly linked to recent Supreme Court case law. The list of qualifying disputes includes matters concerning:

- Statute of limitation of the right of the Greek State to impose taxes
- Assessment of taxes for fiscal years for which an unreserved tax certificate has been obtained
- Retroactive application of more lenient tax provisions

After examining the merits of the case, the Committee may accept or reject the applicant's request for an extra-judicial settlement in whole or in part. Decisions should be issued by 28 May 2021, thus accelerating the finalisation of currently pending disputes.

In the event that the Committee accepts the settlement of the dispute, the case is irrevocably finalised, under the condition that 30% of any outstanding amount of taxes post-settlement is paid, within 5 working days from the settlement. The remaining amount of tax may be paid either in a lump sum or in installments with the benefit of reduced corresponding additional taxes, interest, surcharges and fines.

Litigant parties wishing to benefit from the regime should submit an application until 31 December 2020. Exceptionally, the new law will allow for the possibility to submit a relevant application until 30 October 2020 for cases that are pending before the Dispute Resolution Directorate.

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