

Part II

1. Relationship between the Parliament and the Tax Authorities: The influence of the tax authorities on tax legislation

1.1. Does your Parliament control tax authorities in an efficient way?

Yes, and moreover during the vote of the annual State budget (article 79 of the Greek Constitution).

1.2. Do tax authorities influence tax legislation to a major degree?

Yes, since the Ministry of Finance introduces tax bills.

1.3. Does your Parliament a) usually accept the bills provided by tax authorities? **yes**
b) refuse the bills provided by tax authorities?

Modifications/amendments are possible to be done

c) improve the bills provided by tax authorities? **often**

1.4. Is your Parliament able to discuss the bills thoroughly? **yes**

1.5. Is there sufficient knowledge of tax law in Parliament?

It depends

1.6. Are tax rules often so vague, that tax authorities have to fill the gaps themselves by administrative regulations?

They are never vague, because, in this case, tax rules would contravene the Greek Constitution

1.7. Have tax authorities the competence to typify and fill out the legal gaps without control by the Parliament? **never**

2. Relationship between the Parliament and the Domestic Tax Courts

2.1. Are there independent (Tax) Courts in your country entitled to control legislation?

Certainly, through incidental, ex-officio, pervasive control of unconstitutionality of statutes.

2.2. If “yes”, do they control tax legislation: 0 ex ante or 0 ex post?

Only ex post and, in any case under the circumstances I have analyzed before.

2.3. Are Courts competent to clarify whether a specific written tax rule is compatible with constitutional standards?

Yes, under the circumstances I have analyzed before

2.4. If a high Court is convinced that a specific tax law violates constitutional standards, is the court in this case allowed to ignore the law?

Yes, and moreover it is compulsory.

3. Relationship between the Tax Administration and the Domestic Tax Courts

3. 1. Are there independent (Tax) Courts in your country, obliged to control your Tax Administration?

Yes, through controlling the individual act of tax levy, as long as judicial action against this act has been exercised before the courts.

3.2. Are your domestic Courts bound to administrative regulations/orders/rulings, which are issued by tax authorities?

They are bound only by administrative regulations, on the condition that they are legal and constitutional.

3.3. Are first instance Court decisions on a tax case, normally accepted by the Tax Administration (i.e. do they not try to appeal against the decision)? **very often**

Please report statistics if available!

They do not exist

3.4. Is a final judicial decision on a single tax case, followed by the Tax Administration not only in this case but also in all other similar cases? **sometimes**

3.5. How does the Tax Administration react when it is convinced that the final judicial decision is wrong or not "acceptable" because, e.g., it is too expensive for the public?

The Tax Administration delays to adhere to it

a) Does it accept the (from their point of view) wrong decision?

It ought to accept it according to the Constitution

b) Does it try in another similar case to convince the Court to decide in a different way?
very often

c) Does it try to influence the Parliament to change the law? **often**

d) Does it make sure that the Internal Revenue Service will not follow this decision in similar cases?

There is no relationship between the Court and the Tax Administration

e) Does it try "to hide" such a decision, e.g., not publishing the decision with the result that the Internal Revenue Service does not know this decision?

It is forbidden by Constitution

If possible, please add statistics to the answers!

They do not exist