

GREECE

SMALL AND MEDIUM ENTERPRISES AND TRANSFER PRICING

1. Have you established a dedicated website/webpage as a single point of information for SMEs on transfer pricing matters? Alternatively, has information for SMEs on transfer pricing matters been made available electronically via an existing website/webpage? In which language(s) is the information available?

No

2. Do you have a single definition of SME that applies for most direct tax purposes?

There is no specific definition for tax purposes.

3. Do you apply a specific SME definition for transfer pricing purposes?

There is no specific definition for transfer pricing purposes.

4. What specific services for SMEs are in place e.g. advanced pricing agreements, dispute resolution (pre- or post-audit), etc.? Is information on these services available electronically on the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

According to art 39c of the Greek income tax code APA programme will be available in Greece from January 1st 2014. There are no special provisions for SMEs regarding APAs.

5. Are training materials made available to SMEs electronically via the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

N/A

6. Is information on procedures to provide SMEs with advance certainty on transfer pricing issues (e.g. advanced pricing agreements, rulings and clearances) available electronically via the website(s) identified in question 1 or it is only available from some other source? In which language(s) is the information available?

The procedure followed for APAs is not yet defined. Ministerial decision regarding the application of APA procedure will be issued.

7. Is there a dedicated contact point available to SMEs for transfer pricing compliance issues?

There is no special contact point dedicated to SMEs for Transfer Pricing Compliance Issues.

The competent authority for Transfer Pricing issues (also for SMEs) is:

General Directorate of Tax Audits – Audit Directorate
Ministry of Finance
10, Karagiorgi Servias Str, 10184, Athens, Greece
E-mail: d.eleg3@mofadm.gr

8. Is there a dedicated contact point for advanced pricing agreements, clearances and rulings available to SMEs?

There is no special contact point dedicated to SMEs for APAs.

The competent authority for APAs (also for SMEs) is:

Ministry of Finance
General Directorate of Tax Audits – Audit Directorate
10, Karagiorgi Servias Str, 10184, Athens, Greece
E-mail: d.eleg3@mofadm.gr

9. Is there a dedicated contact point available to SMEs who want to claim relief from double taxation as a result of a transfer pricing adjustment?

There is no special contact point dedicated to SMEs for issues related to double taxation due to transfer pricing adjustments.

The competent authority for relevant issues (also for SMEs) is:

Directorate of International Economic Relations
Tax Affairs Section
Ministry of Finance
8, Karagiorgi Servias Str, 10184, Athens, Greece
E-mail: ypoik@otenet.gr