

Greece

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Items	Contents
Competent Authority	<p><i>Ministry of Economy & Finance International Economic Relations Directorate Tax Affairs Section 20, Panepistimiou str 101 84 Athens Greece</i></p> <p><i>Tel: +302103375196 Fax: +302103604825 e-mail: ypaik@otenet.gr</i></p> <p><i>Director: Mr. George Kounadis Head of Tax Affairs Section: Mrs. Fotini David</i></p>
Organization	<p><i>MAP: International Economic Relations Directorate, Tax Affairs Section of the Ministry of Economy & Finance</i></p> <p><i>APA: General Directorate of Tax Audits of the Ministry of Economy & Finance</i></p>
Scope of MAP & MAP APA	<ul style="list-style-type: none"> - Relief of double taxation - interpretation or application of particular tax treaty
Domestic guidelines & administrative arrangements	<ul style="list-style-type: none"> - The D.T.C.s themselves - General Taxation Law 2238/1994 article 39
Time for filing	<p><i>Within the time limit provided for by the D.T.C.s</i></p>
Form of request	<p><i>No specific form addressed to the competent authority</i></p>
Documentation requirement	<p><i>MAP: information on taxation at issue: taxes concerned, years of assessment, tax authorities involved nature of the taxation not in accordance with the tax treaty, arguments of the tax, authorities concerned, specific request for the avoidance of double taxation</i></p> <p><i>APA: more detailed information required</i></p>

User fees	<i>None</i>
Tax collection / penalty / interest	<i>General rules apply</i>
Other dispute resolution mechanisms	<i>The EU Arbitration convention for the transfer pricing cases</i>
Government Website	<i>http://www.gsis.gr/ddos</i>