

Greece

Transfer Pricing Country Profile¹

January 2026

		SUMMARY	REFERENCE
The Arm's Length Principle			
1	Does your domestic transfer pricing framework² make reference to the arm's length principle?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Income Tax Code (L.4172/2013, Article 50)
2	Does your domestic transfer pricing framework give the OECD Transfer Pricing Guidelines any role or status (e.g. legal binding effect, subsidiary application in the absence of domestic legislation, source of interpretation of domestic legislation and/or treaty provisions, other)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p>The provisions of Income Tax Code with regards to Transfer Pricing are applied and interpreted consistently with OECD general principles and the OECD Transfer Pricing Guidelines. The OECD TP Guidelines are also followed during MAPs and APAs procedures.</p>
3	Does your domestic transfer pricing framework provide for a definition of related parties applicable for transfer	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Income Tax Code (L.4172/2013, Article 2, Section g)

¹ Information in transfer pricing country profiles is provided directly by jurisdictions. By publishing the transfer pricing country profiles on the OECD website, the OECD does not certify the accurateness of the information provided therein. Importantly, transfer pricing country profiles published on the OECD website are made available to stakeholders for information purposes only, and are not intended to be used in substitution to a jurisdiction's legal instruments, jurisprudence, or administrative guidance or practice nor relied on as an accurate and complete description of domestic law.

² For purposes of transfer pricing country profiles, the term "domestic transfer pricing framework" refers to a jurisdiction's domestic legislation, regulations, administrative guidance or practice, jurisprudence or governing general principles in the jurisdiction.

	<p>pricing purposes? If so, please provide the definition contained under your domestic transfer pricing framework.</p> <p>Section g Article 2 of the Income Tax Code contains the Greek definition of related parties:</p> <p>‘Associated person’: any person who participates directly or indirectly in the management, control, or capital of another person with whom they are related or associated. In particular, the following persons are regarded as associated persons:</p> <ul style="list-style-type: none"> aa) any person who owns directly or indirectly stocks, shares, or shareholding of thirty-three (33) percent or more, by value or by number, or profit rights or voting rights, bb) two or more persons if one person owns directly or indirectly stocks, shares, voting rights or participation in the capital of at least thirty-three (33) percent, by value or by number, or profit rights or voting rights, cc) any person with whom there is a direct or indirect relationship of substantial management dependency or control, or who has or could potentially have a decisive influence on another person, or where both persons have direct or indirect relationship of substantial management dependency or control with a third person or are potentially influenced by such third person. 	
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Transfer Pricing Methods

4	<p>Does your domestic transfer pricing framework provide for transfer pricing methods to be used in respect of transactions between related parties?</p> <p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If affirmative, please check those provided for in your legislation:</p> <table border="1" data-bbox="631 1044 1522 1197"> <thead> <tr> <th>CUP</th><th>Resale Price</th><th>Cost Plus</th><th>TNMM</th><th>Profit Split</th><th>Other (If so, please describe)</th></tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </tbody> </table> <p>The Decision No POL. 1097/9.4.2014, as in force, provides for the preference of the traditional transaction methods (Comparable Uncontrolled Price Method, Resale Price Method, Cost plus Method) for determining transfer prices to transactional profit methods. Traditional transaction methods are regarded as the most direct means of establishing, whether conditions in the commercial and financial relations between associated enterprises are arm's length. Transactional profit methods can be used under certain circumstances, i.e. if the traditional</p>	CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (If so, please describe)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Decision No POL. 1097/9.4.2014, as amended by Decision POL.1144/2014</p>				
CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (If so, please describe)									
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>									

		transaction methods cannot be applied reliably. In particular, where there is no or limited available reliable comparable data, traditional transaction methods might be difficult to apply and a transactional profit method might be the most appropriate method in view of the availability of information. Furthermore, the Decision No POL. 1097/9.4.2014, as in force, contains additional regulations regarding TP methods. It refers directly to the OECD TP Guidelines for Multinational Enterprises and Tax Administrations, as updated from time to time.	
5	Which criterion is provided for in your domestic transfer pricing framework for the application of transfer pricing methods?	<p>Please check all that apply:</p> <p><input type="checkbox"/> Hierarchy of methods</p> <p><input checked="" type="checkbox"/> Most appropriate method</p> <p><input type="checkbox"/> Other (<i>if so, please explain</i>)</p>	
6	Does your domestic transfer pricing framework contain specific guidance on commodity transactions?	<p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> For controlled transactions involving commodities, the guidance contained in paragraphs 2.18-2.22 of the TPG is followed.</p> <p><input type="checkbox"/> Domestic transfer pricing framework provides for the use of a specific method for controlled transactions involving commodities (<i>if so, please explain</i>)</p> <p><input type="checkbox"/> No</p>	<p><i>Greece's domestic legislation does not contain specific guidance on commodity transactions. The guidance on commodity transactions contained in the OECD TP Guidelines is followed.</i></p>
Comparability Analysis			
7	Does your jurisdiction follow (or largely follow) the guidance on comparability analysis outlined in	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	Decision No POL. 1097/9.4.2014 , as in force

	Chapter III of the TPG?	Greece follows the process outlined in Chapter III of the TPG. Please refer also to the specific reference for domestic regulations with respect to Comparability Analysis.	http://elib.aade.gr/elib/view?d=/gr/ap/2014/1144/ Decision No POL. 1142/2.7.2015
8	Is there a preference in your jurisdiction for domestic comparables over foreign comparables?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<p>Greek's domestic legislation does not provide any preference for domestic comparables.</p>
9	Does your domestic transfer pricing framework permit the use of secret comparables for transfer pricing assessment purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10	Does your domestic transfer pricing framework allow or require the use of an arm's length range and/or statistical measure (e.g. the interquartile range or other percentiles) for determining arm's length remuneration?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p>Decision No POL. 1097/9.4.2014, as amended by Decision POL.1144/2014 Decision No POL. 1142/2.7.2015</p> <p>In the event that the application of the followed transfer pricing method results in a range of prices or profits, 25% of the lowest prices and 25% of the highest prices are rejected, using quartiles.</p> <p>The quartiles are determined as follows:</p> <p>Q1= first quartile= 25th percentile</p> <p>Q2= median= 50th percentile</p> <p>Q3= third quartile= 75th percentile</p> <p>Any price between the first and third quartiles (25th percentile up to and including the 75th percentile) is considered to be compatible with the Arm's Length Principle, with sufficient justification for the choice</p>

11	<p>Are comparability adjustments required under your domestic transfer pricing framework?</p>	<p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p> <p>Comparability adjustments are not definitely required under internal regulations, but, in some cases, they may be necessary to account for differences between the situations being compared.</p>	<p>Decision No POL. 1097/9.4.2014, as amended by Decision POL.1144/2014</p>
Intangible Property			
12	<p>Does your domestic transfer pricing framework contain guidance specific to the pricing of controlled transactions involving intangibles?</p>	<p><input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VI of the TPG?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (please provide further explanations below)</p> <p><input checked="" type="checkbox"/> No</p> <p>Greece's domestic legislation does not contain specific guidance on intangible transactions. The general legislative rules for transfer pricing of transactions at the arm's length price apply also to intangibles. Furthermore, as a source of interpretation the TPG are used.</p>	
13	<p>Are there any other rules outside your transfer pricing framework that are relevant for the pricing of controlled transactions involving intangibles?</p>	<p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p> <p>Rules regarding withholding taxes are applied.</p>	

Hard-to-Value Intangibles³

14	<p>Does your domestic transfer pricing framework contain guidance specific to hard-to-value intangibles (HTVI)?⁴</p>	<p><input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow the guidance on HTVI in Chapter VI of the TPG?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (please provide further explanations below)</p> <p><input checked="" type="checkbox"/> No</p>	
Intra-group Services			
23	<p>Does your domestic transfer pricing framework provide guidance specific to intra-group services transactions?</p>	<p><input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VII of the TPG?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (please provide further explanations below)</p> <p><input checked="" type="checkbox"/> No</p>	
24	<p>Does your domestic transfer pricing framework provide for or allow the application of a simplified approach for low value-adding intra-group services?</p>	<p><input type="checkbox"/> Yes. If so, does it follow (largely follow) the low value-adding services approach in Chapter VII?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (please provide further explanations below)</p> <p><input checked="" type="checkbox"/> No</p>	

³ Please note that questions in this section are imported from the HTVI questionnaire and integrated into this TPCP to centralise all jurisdiction-related transfer pricing information.

⁴ In the case of jurisdictions that do not apply the HTVI approach (i.e. they responded “no” to question 14), it is not necessary to respond to the remaining questions in the HTVI section and these questions will not be published as part of jurisdiction’s transfer pricing country profile.

		The general guidelines are used, no special guidance for low value-adding intra-group services has been issued.	
25	Are there any other rules outside your transfer pricing framework for pricing intragroup services?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Financial Transactions			
26	Does your domestic transfer pricing framework provide guidance specific to financial transactions?	<input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter X of the TPG? <input type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input checked="" type="checkbox"/> No	
		Greece does not have specific rules on Financial Transactions, but the TP rules, as provided by the Greek Tax legislation, are applied and interpreted in line with the principles and guidelines of the OECD, as in force.	
27	Are there any other rules outside your transfer pricing framework that are relevant for the tax treatment of financial transactions? (e.g. whether your jurisdiction has implemented the measures in BEPS Action 4 to limit interest deductions and other financial payments or any similar rules)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Income Tax Code (L.4172/2013, Article 49)
		Greece has implemented Article 4 of the Council Directive (EU) 2016/1164 (Interest limitation rule), according to which exceeding borrowing costs are deductible during the tax year in which they are incurred only up to thirty percent (30%) of the taxpayer's earnings before interest, tax, depreciation and amortization (EBITDA). Exceeding borrowing costs can be deducted up to the amount of EUR three million (3 000 000) (Article 49 of the Income Tax Code).	

Cost Contribution Arrangements

28	<p>Does your jurisdiction allow cost contribution arrangements?</p> <p><input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VIII of the TPG?</p> <p style="margin-left: 20px;"><input type="checkbox"/> Yes</p> <p style="margin-left: 20px;"><input type="checkbox"/> No (please provide further explanations below)</p> <p style="margin-left: 20px;"><input checked="" type="checkbox"/> No</p>	<p>Greece does not have specific rules on Cost Contribution Agreements, but the TP rules, as provided by the Greek Tax legislation, are applied and interpreted in line with the principles and guidelines of the OECD, as in force.</p>	
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Transfer Pricing Documentation

29	<p>Does your domestic transfer pricing framework require the taxpayer to prepare transfer pricing documentation?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><i>If affirmative, please check all that apply:</i></p> <p style="margin-left: 20px;"><input checked="" type="checkbox"/> Master file consistent with Annex I to Chapter V of the TPG</p> <p style="margin-left: 20px;"><input checked="" type="checkbox"/> Local file consistent with Annex II to Chapter V of the TPG</p> <p style="margin-left: 20px;"><input checked="" type="checkbox"/> Country-by-country report consistent with Annex III to Chapter V of the TPG</p> <p style="margin-left: 20px;"><input type="checkbox"/> Specific transfer pricing returns (separate or annexed to the tax return)</p> <p style="margin-left: 20px;"><input checked="" type="checkbox"/> Other (specify): Summary Information Table</p> <p>The Summary Information Table contains information regarding the group they belong to, the functions performed and the risks assumed, as well as a short description of the transfer pricing documentation method adopted.</p>	<p>Tax Procedure Code (L.5104/2024, Article 25) Decision No POL. 1097/9.4.2014, as amended by Decision POL.1144/2014</p> <p>Decision No POL. 1142/2.7.2015</p> <p>Adaptation of Greek Legislation to the provisions of Directive (EU) 2016/881 and other provisions (L.4484/2017)</p> <p>Law 4490/2017</p> <p>Decision No POL. 1184/22.11.2017, as in force</p> <p>Decision No POL. 1341/2019</p>	
30	<p>Please briefly explain the relevant requirements related to each transfer pricing documentation requirement (i.e. timing for preparation or</p>	<p>Transfer Pricing Documentation File is consisting of the Master File and the Greek Documentation File and shall be prepared until the filing deadline for income tax returns. The TP Documentation File shall be accompanied by the Summary Information Table, which shall be submitted electronically to the Tax Administration within the same deadline. TP Documentation File shall be kept at</p>	<p>Please see the abovementioned references.</p>

	<p>submission, languages, etc.)</p> <p>the headquarters of the taxable person throughout the time period, for which there is an obligation to keep the books and records of the respective fiscal year. TP Documentation File shall be made available to the Tax Administration upon request by the latter, within thirty (30) days from serving the relevant request to the taxable person.</p> <p>The Master File may be kept in an internationally accepted language, preferably English, when it is a foreign group, with an obligation to be translated into the Greek language upon request of the tax authority within a reasonable timeline and not more than thirty (30) days from receiving the relevant request. In all other cases, the TP Documentation File shall be kept in the Greek language.</p> <p>The CbC Reporting relevant to each year should be submitted to the Tax Administration no later than 12 months after the last day of the relevant fiscal year. However, the notifications (Constituent Entities of MNE Groups are required to inform their tax administration about the identity of the Reporting Entity that will be filing the CbC Report) must be submitted till the last day of the relevant fiscal year.</p>	
31	<p>Does your domestic transfer pricing framework provide for specific transfer pricing penalties and/or compliance incentives regarding transfer pricing documentation?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>According to the Greek Tax legislation, in cases of late filing or failure to file or inaccurate/incomplete filing of the Summary Information Table or the TP Documentation File, the following fines shall be imposed:</p> <ul style="list-style-type: none"> • In the case of late filing or inaccurate/incomplete filing of the Summary Information Table, a fine shall be imposed amounting to one thousandth (1/1000) of the transactions of the taxable person for which there was an obligation for documentation. This fine may not be lower than EUR 500 or higher than EUR 2,000. • In the case of late filing of an amending Summary Information Table, the said fine shall be imposed only if there are changes in the amounts of the transactions, and the overall differences are above two hundred thousand (200,000) euro. • In the case of inaccurate filing of the Summary Information Table, the said fine shall be calculated based on the amounts related to the inaccuracy, and shall be imposed only if such inaccuracy is higher than 10% of the overall transactions for which there was an obligation for documentation. • In case the Summary Information Table is not filed, a fine shall be imposed amounting to one thousandth (1/1000) of the transactions for 	<p>Tax Procedure Code (L.5104/2024, Articles 55-56)</p> <p>Decision No POL_1252/20.11.2015</p> <p>Adaptation of Greek Legislation to the provisions of Directive (EU) 2016/881 and other provisions (L.4484/2017)</p>

	<p>which there was an obligation for documentation, which may not be lower than EUR 2.500 no higher than EUR 10.000.</p> <ul style="list-style-type: none"> • In case the TP Documentation File is made available to the Tax Administration from the thirty-first (31st) day from the notification of a relevant invitation until the sixtieth (60st) day, a fine equal to five thousand(5,000) euro shall be imposed; if it is made available from the sixty-first (61st) day until the ninetieth (90th) day, a fine equal to ten thousand (10,000) euro shall be imposed, while if it is not made available at all or if it is made available after the ninetieth (90th) day, a fine equal to twenty thousand (20,000) euro shall be imposed. <p>It is noted that if it is discovered in the context of an audit that the same violation has been committed again, within five years from the issuance of the initial act, the aforementioned fines shall be doubled, and if the same violation is committed again at any time, the fines imposed shall be four times the original fine.</p> <p>Regarding Country-by- Country Reporting, in case of not filing, a fine shall be imposed amounting to EUR 20.000. In case of late filing or inaccurate/incomplete filing of Country-by-Country Report, a fine shall be imposed amounting to EUR 10.000.</p>	
32	<p>Does your domestic transfer pricing framework provide for exemption from transfer pricing documentation obligations?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>Exemptions from the obligation to keep TP Documentation Files are provided in the following cases: a) when the intercompany transactions or transfer of operations do not exceed EUR 100.000 per tax year in total, where the turnover of the taxable person does not exceed EUR 5 million per tax year, or b) when the intercompany transactions or transfer of operations do not exceed EUR 200.000 per tax year in total, where the turnover of the taxable person exceeds EUR 5 million per tax year. Additionally, legal entities, which are exempt from taxation under the provisions of Income Tax Code (L.4172/2013) or special provisions of other tax laws, are not obliged to document their transactions with their affiliated entities. In any case, individuals, regardless they conduct their own business (individual enterprise), are not obliged to document their transactions with their related parties.</p>	<p>Tax Procedure Code (L.5104/2024, Article 25)</p> <p>Decision No POL. 1142/2.7.2015</p>

Administrative Approaches to Avoiding and Resolving Disputes

33	<p>Which mechanisms are available in your jurisdiction to prevent and/or resolve transfer pricing disputes?</p>	<p>Please check those that apply:</p> <p><input type="checkbox"/> Rulings</p> <p><input type="checkbox"/> Enhanced engagement or cooperative compliance programmes</p> <p><input checked="" type="checkbox"/> Advance Pricing Agreements (APA)</p> <p style="margin-left: 20px;"><input checked="" type="checkbox"/> Unilateral APAs</p> <p style="margin-left: 20px;"><input checked="" type="checkbox"/> Bilateral APAs</p> <p style="margin-left: 20px;"><input checked="" type="checkbox"/> Multilateral APAs</p> <p><input type="checkbox"/> International Compliance Assurance Programme (ICAP)</p> <p><input checked="" type="checkbox"/> Mutual Agreement Procedures</p> <p><input checked="" type="checkbox"/> Other (<i>please specify</i>): Multilateral audits</p>	<p>Tax Procedure Code (L.5104/2024, Article 26)</p> <p>Decision No A.1107/17.07.2023</p> <p>Decision No POL. 1129/30.8.2017</p> <p>Decision No POL. 1226/6.10.2020</p> <p>L.4714/2020, art.21-48</p> <p>Greece's MAP Profile</p>
For further information, please refer to the OECD Map Profile for Greece.			

Simplified and Streamlined Approach for Baseline Marketing and Distribution Activities

34	<p>Does your domestic transfer pricing framework allow the application of the simplified and streamlined approach for baseline marketing and distribution activities in the relevant Annex of Chapter IV of the TPG?</p>	<p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Other (<i>please elaborate</i>)</p>	
<p>The implementation of the simplified and streamlined approach for baseline marketing and distribution activities is still under consideration.</p>			
35	<p>If your domestic transfer pricing framework allows the application of the simplified and streamlined approach, how is it implemented?</p>	<p><input type="checkbox"/> In-scope tested parties resident within the jurisdiction can elect to apply the simplified and streamlined approach (i.e. safe harbour)</p> <p><input type="checkbox"/> In-scope tested parties resident within the jurisdiction are required to follow the simplified and streamlined approach for in-scope qualified transactions and tax administrations are allowed to impose the application of the simplified and streamlined approach to in-scope qualified transactions of tested parties resident within their jurisdiction (i.e. rule)</p>	

		<input checked="" type="checkbox"/> N/A	
36	If your domestic transfer pricing framework allows the application of the simplified and streamlined approach, what is the operating expense to sales (OES) upper bound chosen by your jurisdiction regarding scoping criterion 13.b?	<input type="checkbox"/> 20% <input type="checkbox"/> 30% <input type="checkbox"/> Other (please specify) <input checked="" type="checkbox"/> N/A	
37	Does your jurisdiction respect the outcome of the application of the simplified and streamlined approach by a covered jurisdiction in line with the Inclusive Framework political commitment?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
38	If your domestic transfer pricing framework allows the application of the simplified and streamlined approach for resident in-scope tested parties, does your jurisdiction respect the outcome of the application of such approach by another jurisdiction that is not a covered jurisdiction?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	

Safe Harbours and Other Simplification Measures			
39	Does your jurisdiction provide for any safe harbours or other simplification measures in respect of certain industries, types of taxpayers, or types of transactions (not listed in other sections of this questionnaire)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Other Legislative Aspects or Administrative Procedures			
40	Does your domestic transfer pricing framework allow downward corresponding adjustments in the absence of a mutual agreement procedure (e.g. unilateral corresponding adjustments)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Income Tax Code (L.4172/2013, Article 50)
		Greek transfer pricing framework does not allow unilateral downward corresponding adjustments for cross-border transactions.	
41	Does your domestic transfer pricing framework allow or require taxpayers to make year-end adjustments?	<input type="checkbox"/> Yes. Year-end adjustments are required. <input checked="" type="checkbox"/> Yes. Year-end adjustments are allowed. <input type="checkbox"/> No	In Greece a year-end adjustment is possible, when this leads to an arm's length outcome.

42	<p>Does your domestic transfer pricing framework provide for secondary adjustments?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Attribution of Profits to Permanent Establishments			
43	<p>Which version of Article 7 of the OECD Model Tax Convention on Income and on Capital do your tax treaties contain?</p>	<input checked="" type="checkbox"/> Article 7 as it read before 2010. <input type="checkbox"/> If so, please indicate in how many treaties: 34 DTCs <input type="checkbox"/> Article 7 as it reads after 2010. <input type="checkbox"/> If so, please indicate in how many treaties: <input checked="" type="checkbox"/> Other (please provide additional details)	
44	<p>For tax treaties containing Article 7 as it read before 2010, does your jurisdiction apply the authorized OECD approach (AOA)?</p>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (please explain the approach used and which tax treaties are concerned)	<p>24 DTCs include additional or modified provisions in Article 7 compared to the OECD MTC as it is read before 2010</p> <p>Greece would apply the profit attribution to PEs following the article in the respective tax treaty and would not follow the AOA.</p>
45	<p>Does your domestic transfer pricing framework contain specific guidance for the attribution of profits to permanent establishments of non-resident entities? If so, please provide a summary of the main features of this guidance.</p>	<input type="checkbox"/> Yes, they follow the AOA as described in the 2008 Report on the Attribution of Profits to Permanent Establishments <input checked="" type="checkbox"/> Yes, they follow the AOA as described in the 2010 Report on the Attribution of Profits to Permanent Establishments <input type="checkbox"/> Yes, they do not follow the AOA (please provide a summary of the main features of these rules) <input type="checkbox"/> No	<p>Income Tax Code (L.4172/2013, Article 50)</p> <p>Tax Procedure Code (L.5104/2024, Article 25)</p>

		<p>The profit attribution to PEs is governed by the Arm's Length Principle as described in Article 50 of the Income Tax Code (Law 4172/2013), while the enforcement and documentation requirements for PEs are described in Article 25 of the Tax Procedure Code (L.5104/2024), with both provisions being interpreted in accordance with the OECD Transfer Pricing Guidelines.</p>	
Other Relevant Information			
46	Other legislative aspects or administrative procedures regarding transfer pricing	N/A	
47	Other relevant information (e.g. <i>whether your jurisdiction is preparing new transfer pricing regulations, or other relevant aspects not addressed in this questionnaire</i>)	N/A	

For more information, please visit: <https://www.oecd.org/en/topics/sub-issues/transfer-pricing/transfer-pricing-country-profiles.html>