

## **UNOFFICIAL TRANSLATION**

### **DECISION**

#### **No. POL. 1129**

(Official Gazette B 2967/30 August 2017)

**“Regulation of issues relating to the Mutual Agreement Procedure in accordance with the “Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (90/436/EEC)” (European Arbitration Agreement), which was ratified by law 2216/1994 (Official Gazette A’ 83)”.**

### **THE GOVERNOR OF THE INDEPENDENT AUTHORITY**

#### **FOR PUBLIC REVENUE**

Having regard to:

1. The provisions of Law 4174/2013, in particular article 41 par. 4, 45 par. 2 section i) and 63A of the Code of Tax Procedure (Law 4174/2013, Official Gazette A 170), as in force.
2. The provisions of Chapter A “Establishment of an Independent Authority for Public Revenue” of Law 4389/2016 (Official Gazette A 94) and in particular article 7, par. 1 of article 14 and article 41.
3. The provisions on the mutual agreement procedure of Law 2216/1994 (Official Gazette A 83) “Ratification of the Convention between the Member-States of European Union on the elimination of double taxation in connection with the adjustment of profits of associated enterprises and the annexed mutual and unilateral member-states’ declarations and other provisions (90/436/EEC)” and the Protocol amending it which was ratified by Law 3140/2003 (Official Gazette A 104).
4. The provisions of articles 50 and 51 of the Income Tax Code, (Law 4172/2013, Official Gazette A 167), as in force.
5. The decision No. Δ. ΟΠΓ. Α 1036960 ΕΞ 2017/10 March 2017 (Official Gazette B 968) of the Governor of the Independent Authority for Public Revenue, on

the subject “Organization of the Independent Authority for Public Revenue (IAPR)”.

6. The act of the Council of Ministers No. 1/20 January 2016 (Official Gazette 18/Y.O.Δ.Δ./20 January 2016) “Selection and appointment of a Secretary General at the General Secretariat for Public Revenue of the Ministry of Finance”, in combination with the provisions of the first subpar. of article 41 par. 10 of Law 4389/2016, as in force.

7. The provisions of the conventions on the elimination of double taxation that Greece has concluded.

8. The provisions of Laws 4170/2013, 4378/2016 for the incorporation of the Directive 2011/16/EE (EE L 64 of 11.3.2011), as it was amended with the Directive 2014/107/EE of the Council of 9<sup>th</sup> December 2014 (EE L 359 16.12.2014).

9. The “Code of Conduct for the effective implementation of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises” (2006/C 176/02).

10. The “Revised Code of Ethics for the effective implementation of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises” (2009/C 322/01).

11. The need to regulate procedural issues in the implementation of the mutual agreement procedure of Law 2216/1994.

12. The fact that this decision does not cause any expenses to the budget of the Independent Authority for Public Revenue (IAPR).

## **WE DECIDE**

### **Object and scope**

1. This decision regulates issues governing the Mutual Agreement Procedure (hereinafter, “MAP”), pursuant to article 6 of the “Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (90/436/EEC)” (hereinafter “European Arbitration Convention” or “Arbitration Convention” or “Convention”), which was ratified in Greece by Law 2216/1994 and came into force on January 1<sup>st</sup>, 1995. The Arbitration Convention, in accordance with article 1 thereof, is applicable

where, for tax purposes, the profits (or losses) of an enterprise of one of the Contracting States shall also be included in the profits (or losses) of an enterprise of another Contracting State, for failure to comply with the principles described in article 4 thereof.

2. The MAP clause of the European Arbitration Convention (article 6) provides for the launch and the conduct of MAP in any case where an enterprise judges that the principles described in article 4 have not been complied with when correcting the profits between associated enterprises or between an enterprise and a permanent establishment.

3. When, in one of the cases where the Arbitration Convention applies, the affected enterprise considers that the principles described in article 4 of the Arbitration Convention have not been complied with, may, irrespective of the means of treatment provided for by national law of the Contracting States, bring their case to the attention of the competent authority of the Contracting State of which it is a resident or in which its permanent establishment exists.

The initiation of a MAP requires the submission of a request by the affected enterprise (legal entity or individual with business activity).

4. According to article 15 of the Arbitration Convention, the Arbitration Convention does not affect the provisions of other international conventions or national law which provide more effective protection with regard to the elimination of double taxation.

### **Competent authority**

1. The competent authority for the submission, the assessment of requests and the conduct of the MAP on the basis of article 6 of the European Arbitration Convention, is the Special Audits Section of the Directorate of Audits (hereinafter "DoA"), General Directorate of Tax Administration of the Independent Authority for Public Revenue (hereinafter "IAPR").

2. Upon receiving the request, the competent authority shall assess at first the timeliness and admissibility of the request, as well as whether it contains the minimum information required, as specified in article 4 herein. The competent authority, after completing the assessment of the request, shall endeavour, if it considers the request justified and cannot itself arrive at a satisfactory solution for avoiding taxation not in accordance with the provisions of the applicable Arbitration Convention, to resolve the dispute through a mutual agreement with the competent authority of the other Contracting State, in

order to avoid taxation. To this end, the competent authority shall promptly notify the case to the other Contracting State and inform the applicant on the initiation of the MAP.

### **Timeliness and admissibility of the request - Statute of limitations**

1. A request is considered as timely when, as specified in the par. 6 of article 6 of the Arbitration Convention, it is submitted to the competent authority within the three-year time limit from the notification of the tax assessment with which the adjustment of profits (or losses) was made. The date of notification of the tax assessment is the starting point of the three-year deadline.

2. The request for MAP is admissible if (a) its content is complete, in accordance with article 4 hereof, and (b) refers to the imposition of double taxation, as a result of an adjustment of profits (or losses), which is contrary to the “arm's length principle”, described in article 4 of the Arbitration Convention. The arm's length principle has the same content, is applied and interpreted in the same way, as reflected in par. 1 of article 9 of the OECD Model Tax Convention on Income and Capital. This principle is defined in the first subpar. of par. 1 of article 50 of the Income Tax Code (hereinafter “ITC” - Law 4172/2013), which is applied and interpreted in accordance with OECD general principles and Transfer Pricing Guidelines (article 50 par. 2 ITC).

3. In case the request is not submitted timely or does not meet the admissibility requirements or in case the minimum necessary information is not supplied by the applicant within the time limit provided for in article 5 par. 3 or in case the years, to which the request refers are statute barred at the time of submission of the request, in accordance with the applicable domestic legislation, the competent authority shall reject the request, informing the applicant in writing, and the MAP shall be concluded. If there is ground for rejection due to the statute of limitations and the request refers to more than one year, the request shall be admissible only for the years which have not become statute barred.

### **Content of the request**

1. The request shall be submitted in writing in the Greek language. The minimum information and documents to be submitted with the request for initiation of the MAP are the following:

(a) Identification of the applicant: name/company name, postal address, tax identification number (TIN), contact details and the details of all the associated parties, including all permanent establishments, participating in the controlled transactions.

(b) Basis for the request: reference to the European Arbitration Convention as well as to the provisions of the article(s) thereof, which, according to the applicant, is/are not applied correctly.

(c) Facts and circumstances: details of the facts and circumstances of the particular case, including the tax year(s) concerned and the tax amount(s) (both in domestic and in foreign currency, if necessary) concerned, as well as any supporting documents. Details of the relations between the enterprise and the other parties to the relevant transactions.

(d) Analysis of the request to be resolved: an explanation by the applicant of the reasons why he considers that there is a case of double taxation, because the principles described in article 4 of the Arbitration Convention have not been complied with, and documentation in the Greek language (including copies of the tax audit report, tax assessment act or equivalent leading to the alleged double taxation), detailed description and documentation of the transactions relating to the request for a MAP and the methodology followed for the adjustments (indicative: master file and local file).

(e) Whether the request has been also submitted to the competent authority of the other Contracting State; if so, the date of submission of the request, the competent authority to which the request was submitted and a copy of the request and the documents attached thereto.

(f) Details concerning any procedures of administrative appeal, closure, administrative dispute resolution, administrative settlement, judicial complaint and in general litigation procedures, initiated by the applicant or other parties in any of the States involved, with respect to the case of the MAP request, as well as any court decisions relating to the case. If the case is pending before a Greek court and provided that it has not yet been heard, a certificate is required, issued by the Registry of the relevant Court, that the relevant legal remedy has not yet been considered.

(g) Report, if the applicant has previously submitted to the Greek or foreign tax administration request for the same or similar case, and whether there are

unilateral, bilateral or multilateral Advance Pricing Agreements (APA's) or written instructions from the Administration that could affect the request.

(h) If there is no document legitimizing the designation of a legal representative, a signed declaration is required, confirming that the representative has been authorized to act on behalf of the applicant for all issues relating to the request.

(i) A statement of the applicant, which is equivalent to a solemn declaration under article 8 of Law 1599/1986, confirming that all information and documentation provided are complete, accurate and true, as well as that he has not been convicted irrevocably for the offenses of articles 17, 18 and 19 of Law 2523/1997 or article 66 of Law 4174/2013 and that there has been no criminal prosecution for tax evasion in respect of such offenses.

2. The request shall be accompanied by an electronic file contained in an optical disc (CD or USB stick) which shall be submitted to the competent tax authority and shall include in magnetic format the information and documents described in par. 1 (a) - (i) of this article.

3. The form and the content of the request is as in the model "REQUEST FOR MUTUAL ARRANGEMENT PROCEDURE (MAP)", which is an APPENDIX hereof.

4. Further information on MAP is described in the "Mutual Agreement Procedure" manual, posted on the IAPR website, <http://www.aade.gr>.

### **Formal assessment of the request**

1. The DoA shall assess the MAP request, by examining the documents provided as well as the timeliness and admissibility of the request, according to articles 3 and 4 hereof.

2. In any case, the DoA shall send to the applicant a confirmation of receipt of his request within one month from such receipt. The confirmation shall be sent either with a registered letter to the postal address stated by the applicant or via e-mail to his e-mail address. At the same time, the DoA shall inform the competent authorities of the other Member States concerned about the receipt of the request by registered letter or e-mail, enclosing a copy of the request.

3. The DoA is entitled to ask from the applicant additional documentation, as well as any necessary information, to be submitted within two months; the

two-month period for submission of information may be extended upon the applicant's request. During the entire procedure the applicant may voluntarily submit additional information.

4. Where a competent authority of another Contracting State informs the Greek competent authority that it has received a request for a MAP or whether it initiates the MAP, the DoA shall examine the formal requirements of the request and if necessary, shall ask from the other authority to send the information and the documents referred to in article 4 hereof.

5. The DoA will complete the formal review of the request within six (6) months of the date of receipt of the request or the date of receipt of the required information and documents, deciding whether to accept or reject it. If the DoA decides to reject the request for typical reasons because it considers it to be unacceptable or out of time or because the minimum required information were not provided by the applicant within the time limits referred in par. 3 of this article shall inform the applicant and the competent authority(-ies) of the Member State(-s) concerned, stating the reasons for rejecting the request. The same procedure of informing the applicant is also followed in case the Greek competent authority is informed by a foreign competent authority of the rejection of a request because of typical reasons. If the request is rejected because of typical reasons, even from one of the competent authorities concerned, the MAP is completed.

### **Issues related to pending litigation procedures**

1. If a judicial complaint has been filed before a Greek court, this shall not prevent the examination of a MAP request, provided that the case has not been heard at the time of submission of the request. If the case has been heard, the MAP shall be concluded unresolved and the competent authority of the other Contracting State shall be notified accordingly. The taxpayer has to promptly notify the competent authority on the hearing of the case at the court.

2. If a legal remedy has been filed before a Greek court, the competent authority shall not proceed to the examination of the MAP request, unless the applicant produces a certificate issued by the Registry of the Court, before which the legal remedy is pending, that the relevant case has not been heard. The competent authority may require from the applicant to produce a certificate issued by the Registry of the competent Court that the case has not been heard, at any stage of the MAP.

3. In case the applicant requests a relief as a result of acts of a foreign tax authority, with which he claims that taxation was imposed not in accordance with the provisions of the Arbitration Convention, his request shall be examined only if these acts have become final abroad and there are no court decisions against such acts in the other Contracting State.

### **Serious infringements issues**

1. In accordance with article 8 of the Arbitration Convention, the competent authority is not obliged to initiate the MAP, when it has been finally decided, through an administrative or judicial procedure, that one of the persons concerned by the operations providing for the adjustment of profits under the article 4 of the Arbitration Convention, bears responsibility for serious infringements. Greece has defined the concept of serious infringements under the European Arbitration Convention with a unilateral statement in the Official Journal of the European Union (C160/30-6-2005).

2. When a judicial or administrative procedure, seeking to find out if any of the involved enterprises affected by the operations providing for the adjustment of profits under article 4 of the Arbitration Convention bears responsibility for serious infringements of tax evasion, is being held in parallel with MAP, then the examination of the request is suspended until the completion of the relevant judicial or administrative procedure.

### **Assessment of the request**

1. After completing the formal assessment, the DoA shall proceed to the substantial assessment of the request, in order to examine whether the request is justified, i.e., whether double taxation has occurred in the scope of the Arbitration Convention. At this stage, the DoA may seek the views of the competent tax office, as the case may be.

2. If there is an administrative procedure, such as a tax audit, that has not been concluded, the DoA shall notify the applicant in writing that the MAP request shall not be examined until the conclusion of this procedure.

3. If it is established that a tax audit for transfer pricing purposes has not been conducted in the associated enterprise in Greece, the General Director of Tax Administration of the IAPR shall instruct the competent tax office to initiate a tax audit, with the order to conduct it in priority due to a pending MAP request.

4. The DoA of the IAPR, in the framework of examining requests for the initiation of a MAP, may request from the audit services of the IAPR, in which the file of the audited case is kept, all necessary information, including the file itself, if necessary; such audit services are bound to send the information within a reasonable time.

5. The DoA shall investigate the facts and legal issues of the case, taking into consideration the provisions of the domestic legislation and the Arbitration Convention, the request for the initiation of a MAP, the information received by the applicant, the findings of any tax audit conducted by the Greek tax authorities, the views of the competent tax office or the working groups of article 9 par. 6 herein, as well as any other information related to the case. If there are doubts as to the merits of the claim, the DoA informs the applicant of these doubts and invites him to submit his views.

6. The MAP shall be conducted by the competent authorities of the Contracting States. The applicant shall not be directly involved in the negotiations conducted in the framework of the MAP; his participation shall be restricted in the timely and accurate provision to the competent authorities of all information necessary for the resolution of his case. If the application has been submitted to DoA, the DoA shall ensure that it informs the enterprise concerned about any significant developments affecting it in the course of the procedure. Where necessary, the applicant company may be invited by the DoA to present its views.

### **Consultation between competent authorities - Position paper**

1. A consultation shall follow between the competent authorities by the exchange of papers, stating their positions.

2. In case the Greek competent authority initiates the MAP, it shall address to the foreign competent authority a position paper, which shall include the case submitted, the grounds on which it believes that the taxation occurred is not in accordance with the provisions of the Arbitration Convention, a presentation of its proposal for resolving the dispute, full justification of the determination of the tax or the adjustment of the profits accompanied by the basic documents supporting its position and by a list of all other documents that have been used for the adjustment, along with confirmation that the request was submitted timely, in accordance with article 6 par. 1 of the Arbitration Convention, and reference to the commencement date of the two-year period

referred to in Article 7 par. 1 of the Arbitration Convention (as defined in accordance with par. 7 of article 10 hereof).

3. The position paper is not notified to the applicant.

4. In case the Greek competent authority receives a MAP request from a foreign competent authority, it shall reply to the position paper of the foreign authority with a letter, in which it shall state its agreement or disagreement with the views of the foreign authority.

5. The position paper shall be approved, prior to its dispatch, by the Governor of the IAPR.

6. By virtue of a decision of the Governor of the IAPR specific working groups may be established with the participation, as the case may be, besides the DoA, also of other services or a representative of the Legal Council of State, for the purpose of addressing specific issues arising in the framework of the MAP.

### **Outcome of the MAP**

1. The agreement between the Contracting Parties on the elimination of double taxation may be achieved either by the exchange of letters between the competent authorities of the Contracting Parties, including via e-mail, or in the form of a joint document, signed by their competent authorities. The outcome of the consultation on the MAP shall be submitted for approval to the Governor of the IAPR.

2. In any case (reaching agreement or not), the competent authority shall inform the applicant of the result of the MAP via registered letter or email, within a month of the completion of the procedure.

3. In case a MAP Agreement between the competent authorities of the Contracting States has been reached, the applicant or his legal representative, who must be specifically authorized, is invited to attend a meeting with the DoA in order to consent or not with the result of the MAP, within sixty (60) days of notification.

4. If the applicant accepts the MAP Agreement, a Statement of Acceptance shall be signed by the applicant and the competent authority. If the applicant does not accept the MAP Agreement or does not attend the meeting that has been set, a Statement of Rejection of the MAP Agreement shall be written. A

partial acceptance of the MAP Agreement by the applicant is not possible, unless the Contracting States have jointly agreed that such a partial acceptance is possible.

5. In case of acceptance of the MAP Agreement by the applicant, if legal remedies have been filed before a Greek court, the applicant should submit a solemn declaration that he shall produce, prior to the issuance of the MAP Agreement Decision under article 11 herein, a true copy of the written declaration, submitted to the Court Registry, of waiver from the writ and the right to file a complaint pertaining to the issues resolved with the MAP Agreement, in accordance with the provisions of article 143 of Code of Administrative Courts Procedure (Law 2717/1999), even in cases in which the request has been submitted to a foreign competent authority.

6. Following the acceptance or rejection by the applicant, the foreign competent authority shall be notified accordingly. In case of acceptance, the final confirmation documents shall be exchanged.

7. a. If, for whatever reason, the Contracting States do not reach an agreement within the two-year period provided for in article 7 par.1 of the Arbitration Convention, the arbitration stage follows. The competent authorities of the States involved are required to set up an Advisory Committee, which will be competent to opinion on how to eliminate double taxation in accordance with article 9 of the Arbitration Convention. It is not possible to set up the Advisory Committee if there is no official copy by the taxpayer of a written declaration, submitted to the Court Registry, of waiver from the writ and the right to file a complaint pertaining to the issues referred to the Consultative Committee in accordance with the provisions of article 143 of the Code of Administrative Courts Procedure, even on cases where the claim has been filed with a foreign tax authority (article 7 par.3 of the Arbitration Convention).

b. The two-year period commences the later of the following dates:

(i) The date of notification of the tax assessment transaction which led to the adjustment

(ii) The date of receipt by the competent authority of the application and the minimum required data, in accordance with article 4 hereof.

The two-year period may be extended by agreement between the competent authorities and the enterprises involved. The obligation for the competent authorities to convene the Advisory Committee does not apply if their national

law does not allow the administrative authorities to derogate from the judgments.

8. Any achieved agreement shall be applied irrespectively of the time limits provided for by the national law of the Contracting States (article 6 par. 2 of the Arbitration Convention).

### **MAP Agreement Decision**

1. The competent authority, based on the signed Statement of Acceptance of the mutual agreement, shall issue, within thirty (30) days from its signing and after the declaration of waiver as per article 10 par. 5 hereof, a Decision on the mutual agreement, which shall be signed by the Governor of the IAPR. The decision shall be duly notified, along with the copy of the statement, to all parties involved, as well as to the tax authority that is competent for the enforcement thereof. The MAP Agreement Decision is not subject to an administrative appeal or any legal remedy whatsoever.

2. The decision of the previous paragraph shall include at least the following:

(a) identification of the applicant (name/company name, TIN, competent tax office, address, details of legal representative); as well as the details of the connected entities/parties to the examined transactions;

(b) reference to the contents and the date of request;

(c) reference to the Contracting State and the foreign competent authority, with which the Mutual Agreement has been conducted;

(d) a brief reference to the contents of the final document, in which the agreement between the competent authorities of the Contracting States has been formulated;

(e) reference to the Statement of Acceptance of the mutual agreement;

(f) the modalities for the implementation of the agreement;

(g) the fact that it is not subject to an administrative appeal or any legal remedy whatsoever.

3. A separate Decision of the Governor of the IAPR shall be issued for each fiscal year. It is possible to merge decisions for more than one year into the same document.

4. Decisions on the MAP Agreement do not create a precedent for resolving subsequent similar cases.

### **Confidentiality - Publicity**

1. Regarding the information exchanged during the MAP, the provisions on exchange of information of the applicable DTC as well as of Laws 4170/2013 and 4378/2016 shall apply, as well as any applicable provisions on professional and tax secrecy.

2. The MAP Agreement Decisions shall be published in the website of the Independent Authority for Public Revenue, by omitting the details of the taxpayer. If the taxpayer disagrees with the publication of the Decision as a whole, a summary thereof shall be published, containing the description of the issue, the other Contracting State, the fiscal years concerned by the Decision and the legal basis thereof.

### **Entry into force**

This decision shall apply for MAP requests which are submitted from its publication and thereafter. Any pending requests shall be resolved in accordance with the provisions of this decision.

This decision shall be published in the Official Gazette.

### **ANNEX “REQUEST FOR MUTUAL AGREEMENT PROCEDURE (MAP)”**

Athens, 23-8-2017

THE GOVERNOR OF THE INDEPENDENT AUTHORITY

FOR PUBLIC REVENUE

GEORGIOS PITSILIS

REQUEST FOR MUTUAL AGREEMENT PROCEDURE (MAP) This form appeals to Greek residents only

**To: Independent Authority for Public Revenue, General Directorate of Tax Administration, Directorate of Audits, Section D (of Special Tax Audits)**

**Request pursuant to article 6 of the Convention 90/436/EEC/23.7.1990 (European Arbitration Convention)**

I hereby apply for the initiation of a MAP in order to resolve the following case

**(1) Information about the tax authority of the Contracting State**

Tax Authority (name and address)

**(2) Details of the applicant**

(a) Full name/Company name

(b) Legal Representative / Contact Person

(c) TIN

(d) Competent Tax Office.

Identity Card (if the applicant is a physical person) (f) Address, phone number, e-mail

**(3) Reasons for which you believe that the actions of one or both of the Contracting States implied / will imply the imposition of a tax which is not in accordance with the provisions of the European Arbitration Convention** (Please, if detailed analysis is required, this should be done on a separate sheet) (a) Description of the case

(b) Action (-s) that led to the imposition of double tax

(c) Date of notification of the definitive tax assessment act adjusting profits or losses

(d) Fiscal years covered by the case

(e) Amount of tax for which you are claiming a refund for each fiscal year

(f) Detailed facts and circumstances of the case (see note 1)

(g) List your views and suggestions for the resolution of the case (see note 2)

**(4) Additional information (see note 3)**

(a) Have you filed legal remedies against acts relating to this request / request for tax rebate in any of the Contracting States? YES NO

(b) Have you previously applied to the Greek or foreign tax administration for the same or similar case? YES NO

(c) Are there any unilateral / bilateral or multilateral APA's / administrative solutions with Greek or foreign tax administrations that could affect this request YES NO

(d) Do you have resolved the issue through any kind of audit settlement / administrative dispute resolution / settlement for the fiscal years associated with this request in any of the Contracting States? YES NO

**(5) Specially authorized person who acts on behalf of the applicant on all matters related to this request for MAP** Legal Representative

Contact person

**(6) Required documents**

(a) A copy of the notification of the definitive tax assessment adjusting profits or losses (see note 4)

(b) A copy of another relevant request for MAP with the attached documents, which have been filed /will be filed with another competent authority, if any

(c) Any time limits of the national law of the Contracting State which may require the resolution of the case within specified time limits, if any

(d) a copy of the intra-group transaction documentation, if required

**(7) Declaration of Conformity / Declaration of Responsibility**

I acknowledge that all the documents and information I have submitted to the Greek tax authority and related to this request for initiation of MAP may be disclosed to the competent tax authority of the Contracting State within the framework of the MAP.

On the basis of the foreclosure penalties, I declare that I have examined this request, including the attached documents, and as far as I know and believe, the request contains all the facts relating to it, which are complete, accurate and true.

**Date**

**Name**

(of the applicant or of the legal representative in case of a legal entity)

## **Signature**

(of the applicant)

### NOTES

1. In particular, (a) the details of all associated persons / enterprises (full name/company name, postal address, TIN, competent Tax Office), including permanent establishments participating in the transactions under review (b) details of your relationship with these persons / enterprises, (c) detailed description and documentation of transactions related to the request. (d) any other necessary information.

You should clearly indicate which article(-s) of the European Arbitration Convention, at your discretion, is/are not properly implemented. Your analysis should address all the specific issues raised by each tax administration and affect your case.

2. If the competent authorities reach an agreement, you will be asked if you accept the outcome of the final agreement of the competent authorities or not. The agreement will only be implemented upon your written acceptance. If you do not accept the terms and conditions of the agreement, the Greek competent authority will propose to the competent authority of the other Contracting State to complete the case without agreement.

3. Where, for each of questions 4 (a) - 4 (d), your answer is YES, please explain in detail in a separate sheet.

4. Submit copies of the tax audit report, the definitive tax assessment or equivalent document that led to the alleged double taxation.