

TAX BRIEFING: Monthly Insight

## Recent Developments in Tax Legislation

In This Issue

- A. Decision 2016/2024 on Reporting Obligations of Digital Platforms
- B. New Treaty for the Avoidance of Double Taxation Between Greece and France
- C. Law 5082/2024 on Income Tax Exemption on Treasury Bills and Greek Government Bonds

### A. Decision 2016/2024 on Reporting Obligations of Digital Platforms

1. By way of Decision 1016/2024 (the **Decision**) the Independent Authority of Public Revenues (**IAPR**) sets out which are the competent Services within the IAPR for the submission of information or nil reporting by the Reporting Platform Operators (**DEPPs**), the method for the exchange of information by Greece to other EU Member States and how to communicate with the European Commission.
2. The Decision specifies the reporting obligations of these bodies towards the IAPR in compliance with Article 9AF of Law 4170/2013 and Annex V thereof.

### B. New Treaty for the Avoidance of Double Taxation Between Greece and France

1. On 17 January 2024 the Ministry of Foreign Affairs announced that the new Double Tax Treaty between Greece and France with regard to income taxes and the prevention of tax evasion and avoidance has entered into force on 30 December 2023.
2. The Double Tax Treaty was signed on 11 May 2022 in Athens and was ratified by way of Law 4984/2022.

### C. Law 5082/2024 on Income Tax Exemption on Treasury Bills and Greek Government Bonds

1. Pursuant to Article 52 of Law 5045/2023, the income tax exemption provided for interest income from Greek Government Bonds and Treasury Bills acquired by Greek individuals and non-Greek tax resident legal persons or entities, is extended to Greek tax resident legal persons or entities (see our *Tax Briefing July 2023*).
2. By way of Law 5082/2023 this exemption is narrowed down and does not apply to credit institutions established in Greece under Regulation 575/2013. Previously Article 52 of Law 5045/2023 provided that the exemption does not apply in general to credit institutions under Regulation 575/2013.

## Contact



**Fotodotis Malamas**  
Counsel  
E [fmalamas@bernitsaslaw.com](mailto:fmalamas@bernitsaslaw.com)

This Briefing is intended to provide general information and is not meant to constitute a comprehensive analysis of the matters set out herein or to be relied upon as legal advice. It is not meant to create a lawyer-client relationship. Legal and other professional advice should be sought before applying any of the information in this Briefing to a specific situation.

Bernitsas Law Firm is a partnership of attorneys regulated by Presidential Decree 81/2005 and Law 4194/2013, as currently in force, with its registered address at 5 Lykavittou Street, Athens 106 72, Greece.

If you no longer wish to receive Briefings from us, please click here to [Unsubscribe](#)