THE LACK OF POWER TO MEASURE TAX PENALTIES IN GREEK TAX LAW: A CRITICAL VIEW

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Abstract

This study examines Greek/Hellenic tax sanctioning law through a systematic analysis of Hellenic administrative case law. Based on research conducted in Hellenic legal databases, it is observed that, where tax penalties are imposed, the consistent position of both the Tax Administration and the administrative courts is that they lack the power to measure or individualize the amount of the sanction. This lack of discretion is considered compatible with the constitutional principle of proportionality, on the ground that tax sanctioning provisions themselves incorporate proportionality through graduated statutory percentages that correspond to the gravity of the tax violation. This approach reflects an objective system of tax penalties, under which the existence or degree of the taxpayer's culpability is not examined.

At the same time, older case law and minority opinions within the Hellenic Council of State (CoS) adopt a contrary view, emphasizing that tax violations occur under materially different factual circumstances. According to this line of reasoning, both the existence and the degree of culpability should be taken into account, and the competent authorities should be granted the possibility to measure the tax penalty on an ad hoc basis. The study argues that this minority and earlier jurisprudence is legally more persuasive, because proportionality ensured at the legislative level does not necessarily guarantee proportionality in the individualized application of the sanction to the specific taxpayer. The consideration of culpability is therefore indispensable, given that the legislator cannot abstractly predetermine all factual configurations under which a tax penalty will be imposed.

Keywords: *tax penalties, objective system of tax sanctions, lack of discretion, taxpayer's culpability, principle of proportionality*

1. INTRODUCTION

According to Hellenic tax case law, in matters concerning the imposition of tax sanctions, the Tax Administration does not enjoy discretion to determine the percentage or amount of a tax fine or additional tax by reference to the specific circumstances of the individual violation. This is because the relevant percentage is predetermined by the formal tax legislator (the Parliament and the President of the Republic) and is scaled according to the gravity of the infringement. As a result, Hellenic jurisprudence consistently holds that the applicable provisions inherently contain elements of proportionality.

The same reasoning applies to the administrative courts, which exercise exclusive jurisdiction over disputes relating to tax penalties. When reviewing the legality of a sanction, the tax judge is likewise considered to lack discretion to reassess its amount. Consequently, under the prevailing jurisprudence, no issue of violation of the constitutional principle of proportionality arises from the mere imposition of a statutory tax penalty.

Nevertheless, although the tax legislator may take into account—so far as possible—the typical circumstances of tax violations when enacting sanctioning rules, this abstract legislative assessment cannot be equivalent to an individualized judicial evaluation. An ad hoc assessment would require consideration of the existence and degree of the taxpayer's fault in the specific case. Despite this, both statutory law and case law indicate that, as a matter of principle, formal tax violations in Greece are sanctioned irrespective of culpability.

The present study aims to highlight this phenomenon of the lack of power to measure tax penalties and the absence of any control over culpability in Hellenic tax law, through a systematic overview of Hellenic jurisprudence. Following this introduction (1), Section 2 is dedicated to the methodology and the sources of case law (2). Section 3 outlines the system of tax sanctions in Hellenic tax law (3). Section 4 examines the objective system of imposing tax penalties and presents the results of the case law research concerning the lack of discretion in their imposition (4). Section 5 develops the principle of culpability and argues for its necessity in the imposition of tax sanctions (5). Section 6 summarizes the conclusions of the research and advances a proposal for the recognition of culpability and ad hoc measurement of tax penalties (6). Section 7 highlights the implications for economic activity and business practice (7). Conclusions/suggestions (6 & 8), bibliographical references, case law references, and an appendix listing the principal court decisions follow.

2. METHODOLOGY AND THE SOURCES OF CASE LAW

The research is based on a qualitative doctrinal analysis of Hellenic tax case law. Court decisions were collected primarily from established Hellenic legal databases (including "NOMOS", "Qualex", "ISOKRATIS-by Athens Bar Association"), focusing on administrative court judgments concerning the constitutionality and application of tax penalties. The temporal scope of the research covers decisions issued mainly from 2005 to 2024, with particular emphasis on landmark judgments of the CoS, including those delivered in plenary session.

The search was conducted using keywords related to tax penalties, proportionality, additional taxes, tax fines, culpability (fault), and discretion of the Tax Administration. Decisions were included where they explicitly addressed the power—or lack thereof—of administrative authorities and courts to measure tax sanctions. References to "majority" and "minority" positions correspond to the reasoning adopted by the majority of judges in a given decision, as opposed to dissenting opinions formally recorded in the judgment, particularly in plenary rulings of the CoS.

3. TAX SANCTIONS IN THE HELLENIC TAX SYSTEM

At the outset, a tax sanction may be defined as any adverse change in the legal or financial position of a taxpayer, imposed by the competent bodies of the Tax Administration as a consequence of a tax violation (Tsironas 2016, p. 197, footnote 2 [1]). A central issue for the present analysis concerns the purpose served by the establishment and imposition of tax sanctions (Parcharidis 2025, pp. 555 et seq. [2]).

The ratio legis of tax sanctions is commonly understood as twofold: first, the suppression of tax delinquency, and second, the restoration of legality through the effective collection of tax claims (Tsironas 2016, p. 206 [1]). According to Professor Emeritus K. Finokaliotis, the system of tax sanctions aims both at achieving the objectives of taxation—such as the financing of public expenditure and the realization of tax and social justice—and at punishing the tax offender (Finokaliotis 2020, p. 649 [3]). By contrast, an opposing view maintains that the imposition of tax sanctions does not primarily seek to punish the offender but rather to ensure the proper functioning of the public service (Fortsakis et al. 2020, p. 464 [4]).

Irrespective of these theoretical differences, it is essential that tax sanctions be designed and enforced in a manner that promotes the actual collection of tax claims. For this reason, sanctions should not be excessive or overwhelming for the average taxpayer, as such an outcome would undermine their effectiveness. This assessment must be informed by common experience and practical reason (Parcharidis 2025, pp. 555–556 [2]). As noted by Associate Professor A. Tsironas, "the sanction itself must have as its dominant purpose its financial purpose, or better the collection destination. In other words, it must constitute a tool for the collection of public revenues, and not a machine for the creation of uncollectible tax claims" (Tsironas 2016, p. 206 [1]).

Within the Hellenic tax system, tax sanctions are traditionally divided into tax-administrative sanctions (Section 3.1) and tax-criminal sanctions (Section 3.2), as reflected in the Tax Procedure Code (Law 5104/2024).

3.1 Tax-Administrative Sanctions

Tax-administrative sanctions were initially systematized by Law 2523/1997, which provided for tax fines, additional taxes, and surcharges depending on the type of tax offense. Under that regime, culpability was not examined; surcharges were subject to an upper limit and were calculated as a percentage per month of delay (Parcharidis 2025, p. 557 [2]).

As of 1 January 2014, the Tax Procedure Code (Law 4174/2013) entered into force, later codified by Law 4987/2022 and subsequently replaced by the new Tax Procedure Code (Law 5104/2024). Under the current framework, tax penalties are regulated primarily in Articles 52 et seq. of Law 5104/2024. These provisions establish, inter alia, interest on late payment (Art. 52), sanctions for failure or delay in submitting tax returns (Art. 53), sanctions for inaccurate returns (Art. 54), fines relating to transfer pricing documentation (Arts. 55–56), violations concerning the depiction and electronic transmission of transactions (Arts. 57–58), sanctions relating to third-party information obligations (Arts. 59–61), and sanctions linked to electronic payment systems and related obligations (Arts. 62–64, 66–67).

3.2 Tax-Criminal Sanctions

With respect to tax-criminal sanctions, Law 2523/1997 provided for criminal liability in cases of tax violations with significant social discredit, such as income tax evasion (Art. 17) and VAT evasion (Art. 18). These provisions were later replaced by the Tax Procedure Code (Laws 4174/2013 and 4987/2022), which transferred tax criminal law rules to Articles 55, 55A, and 66 et seq. The current Tax Procedure Code (Law 5104/2024) now consolidates the relevant tax crimes in Article 79.

In this context, legal scholarship has argued that the protected legal interest in tax criminal law is the State's tax claims as determined by the competent authorities, implying that only a specific segment of public property is safeguarded (Fortsakis et al. 2020, p. 485 [4]).

4. THE OBJECTIVE SYSTEM OF IMPOSITION OF TAX SANCTIONS AND THE ABSENCE OF MEASUREMENT

The central claim of this section is that Hellenic tax law has traditionally adopted an objective system of tax sanctions, under which neither the Tax Administration nor the administrative courts are empowered to individualize or measure the tax penalty on the basis of the specific circumstances of the case. This design choice is of fundamental importance, as it directly affects the scope of effective judicial protection, the application of the principle of proportionality, and the overall perceived fairness of the tax sanctioning system.

According to the established majority case law of the CoS (Supreme Administrative Court), tax penalties provided for by tax legislation are imposed automatically once the objective elements of the infringement are established, without any assessment of the taxpayer's degree of culpability or other mitigating circumstances. This system of sanctions stipulates that the tax legislator himself a priori takes into account the determining factors for determining the amount of the fine. Representative judgments include CoS nos. 3173/2014 in plenary session, 3474/2011 in plenary session, 2721/2021, 1389/2019, 756/2018, 3260/2017, 2962/2016, 1195/2016, 3719/2015, 1040/2014, 3167/2013, 2957/2013, 962/2012, 2402/2010, NOMOS [5].

The Court has repeatedly held that, where the tax legislator has predefined the amount of the sanction by reference to objective criteria—such as the value of the concealed transaction or the amount of unpaid tax—the administrative judge exercising full jurisdiction is not permitted to depart from the statutory amount, except where the law itself expressly provides for a limited reduction (CoS 1263/2022, 1707/2021, 1702/2021, 1019/2021, 352/2019, 351/2019, NOMOS [6]). This approach is justified by reference to the need to safeguard the fiscal interests of the State, to ensure equal treatment

of taxpayers in comparable situations, and to limit discretionary power that could undermine legal certainty and public confidence in the Tax Administration (Fortsakis & Tsourouflis 2024, pp. 122-123 [7]).

Nevertheless, this section demonstrates that the objective system may narrow the practical content of judicial protection (Seer & Wilms 2015, p. 83 [8], see also judgment no. 53/1999 of the Administrative Court of First Instance of Volos, NOMOS [9]). Although administrative courts formally exercise full jurisdiction over tax penalties, the absence of any power to measure or individualize the sanction in concreto effectively reduces judicial review to a legality check (see the court decisions/judgments no.: 7244/2019, 2458/2019, 1276/2019, of the Administrative Court of First Instance of Athens, NOMOS [10], 237/2018 of the Administrative Court of Appeal of Thessaloniki, *Administrative Litigation* 2019, pp. 133 et seq., 815/2016 of the Administrative Court of Appeal of Athens, NOMOS [11]). As a result, proportionality is assessed exclusively ex ante by the legislator and not ex post in the individual case (CoS 2301/2015, NOMOS [12], CoS 3704/2012, NOMOS [13]).

This finding is significant because it exposes an inherent tension between legislative efficiency and constitutional guarantees. While the objective system enhances predictability and administrative simplicity (CoS 754/2018, NOMOS [14], 3370/2008, NOMOS [15]), it also creates a risk of imposing sanctions that are excessive in light of the specific circumstances of the taxpayer, thereby raising serious concerns under the principle of proportionality and the right to effective judicial protection (Parcharidis 2025, pp. 598-600 [2]).

5. PRESUMED CULPABILITY AND TYPICAL TAX VIOLATIONS

This section examines the operation of culpability (fault) in Hellenic tax sanction law. Its core argument is that, although tax violations are characterized as typical or formal offences, culpability plays an implicit and, in certain contexts, an explicit role, particularly where presumptions of fault are introduced by the legislator. In this section (5), an analysis is made of both the individual elements that constitute culpability and its operation in the field of Tax Law of Sanctions (5.1). It also examines whether it is necessary to investigate the element of culpability in order to impose tax sanctions (5.2). Subsequently, the phenomenon of the presumed culpability of those managing legal entities for the tax debts of legal entities is highlighted and the possibility of overturning the above presumption is commented on (5.3).

5.1. Conceptual Elements and Function of Culpability

Recent Hellenic case law has confirmed that tax violations are typical in nature. In particular, the Administrative Court of First Instance of Athens held that the commission of the infringement itself suffices for the imposition of a sanction (judgment no. 1024/2022, para. 13, Administrative Court of First Instance of Athens, 2022, NOMOS [16]). From this premise, it follows that culpability is presumed by law, insofar as the occurrence of the violation implies fault on the part of the offender (Parcharidis 2025, p. 653 [2]).

Because tax sanction law does not contain an autonomous definition of culpability, Hellenic legal doctrine and case law adopt, mutatis mutandis, the concepts developed in criminal and civil law. In Hellenic criminal law, culpability reflects the internal mental attitude of the offender toward the act and its result and is divided into intent (dolus) and negligence (Kostaras 2004, p. 467 [17]). Intent comprises a cognitive and a volitional element and is further distinguished into direct intent of purpose, necessary intent, and contingent intent (Kostaras 2004, pp. 470–472 [17], Manoledakis 1985, p. 140 [18]). Negligence, in turn, may be conscious or unconscious, depending on whether the offender foresaw the harmful result (Manoledakis 1985, pp. 146 et seq. [18], Kostaras 2004, p. 483 [17]).

Civil law adopts a closely related conception of fault, particularly in contract and tort law (Hellenic Civil Code arts 330 et seq. and 914 et seq.). Liability is generally subjective and presupposes fault, with objective liability constituting an exception (Georgiadis 1999, p. 238 [19], Kornilakis 2002, p.

508 [20]). Georgiadis defines fault as the mental bond between a person and an act or result that justifies legal reproach, whether through intent or negligence (Georgiadis 1999, p. 239 [19]).

In customs law, the CoS has explicitly relied on a criminal-law understanding of intent. In its plenary judgment no. 990/2004 (CoS, 2004, plenary session, NOMOS [21]), the Court held that the imposition of multiple smuggling fees requires knowledge that fiscal revenues would be lost, without requiring intent to harm the State. This approach has been consistently reaffirmed in later judgments (CoS nos. 1699/2021, 2703/2017, 2768/2015, 1326/2013, NOMOS, 671/2010, Qualex [22]), confirming the transposition of criminal-law concepts into administrative tax sanctions (Theocharopoulou 2005, pp. 243 et seq. [23]).

5.2. Is the Investigation of Culpability Necessary for the Imposition of Tax Penalties?

The dominant position in the jurisprudence of the CoS is that, because tax offences are formal, the investigation of culpability is not a prerequisite for the imposition of tax penalties (CoS no. 477/2009, para. 7, Qualex [24]). This majority view emphasizes the objective nature of tax sanctions and the broad discretion of the legislator in designing an efficient enforcement system.

However, earlier decisions and minority opinions reveal a different approach, particularly in customs-related cases. In CoS judgment no. 2128/2005 (CoS, 2005, para. 4, NOMOS [25]), concerning excise duties on vehicles imported by seafarers, the Court expressly linked the imposition of an additional fee to the existence of fault on the part of the vehicle owner. Similar reasoning appears in CoS judgment no. 3768/2008 and in minority opinions expressed in plenary judgments nos. 3474/2011 and 3173/2014.

From a doctrinal standpoint, it is argued that culpability should be taken into account when imposing tax penalties, alongside the nature and gravity of the infringement, in order to ensure fairness (Parcharidis 2025, p. 665 [2]). The silence of the sanctioning statute on fault does not necessarily establish strict liability (Kostavara 2009, p. 216 [26]). As Dimitrakopoulos emphasizes, unless the legislator clearly intends to introduce objective liability, the general rule should be that sanctions presuppose intent or negligence, subject to proportionality review (Dimitrakopoulos 2014, pp. 130–131 [27], see also judgment of the Administrative Court of First Instance of Athens with no. 17244/2019, Athens Bar Association "ISOKRATIS" [28], Chrysogonos & Vlachopoulos 2017, pp. 147 et seq. [29]).

The link between culpability and proportionality is further illustrated by CoS judgment no. 1052/2020 (CoS, 2020, NOMOS [30]), concerning VAT refunds. The Court accepted that copies of invoices may suffice where the taxpayer proves that the originals were lost without fault, relying on the case law of the Court of Justice of the European Union (C-361/96, Société générale des grandes sources d'eaux minérales françaises [31], CoS 1030-1031/2014, 1743/2013, NOMOS [32], C-439/04, Axel Kittel v. Belgian State and C-440/04, Belgian State v. Recolta Recycling SPRL, C-354/03, Optigen Ltd, C-355/03, Fulcrum Electronics Ltd and C-484/03, Bond House Systems Ltd v. Commissioners of Customs & Excise [33]). This balancing of fiscal interests and property rights demonstrates an implicit but clear connection between culpability and proportionality (Parcharidis 2025, p. 673 [2]).

5.3. Presumed Culpability and Its Rebuttal: Liability of Persons Managing Legal Entities

Hellenic tax law establishes joint and several liability of certain categories of persons managing legal entities for the tax debts of those entities (arts 49 et seq. of the current Tax Procedure Code, Law 5104/2024). This liability is imposed ex lege and reflects the legislator's assessment that failures to comply with tax obligations are often attributable to those exercising effective management.

The CoS has characterized this liability as exceptional, ancillary, and guarantee-like in nature, comparable to the liability of a guarantor (CoS no. 674/2021, plenary session, para. 14, NOMOS [34]). At the same time, the Court has acknowledged that such liability constitutes a serious interference with property rights and economic freedom (CoS nos. 2816/2020, para. 15, 1775/2018, para. 6, NOMOS [35], CoS nos. 978/2020 and 1213/2019, NOMOS [36]), thereby necessitating strict compliance with the principle of proportionality.

Under article 49 of the current Tax Procedure Code, joint and several liability presupposes cumulatively: (a) the holding of a management position expressly listed in the statute, (b) the existence of overdue tax debts, and (c) fault on the part of the liable person. The statute exhaustively defines the liable persons, including executive presidents, directors, managing directors, administrators, liquidators, and persons who de facto exercise management.

The amendment introduced by article 34 of Law 4646/2019, which replaced articles 50 et seq. of the former Tax Procedure Code (Law 4174/2013), reflects a conscious legislative effort to align the regime with the principle of proportionality (Parcharidis 2025, pp. 691 et seq. [2]). By limiting the circle of liable persons to those exercising decisive managerial powers and by allowing rebuttal of presumed fault, the legislator moved from a system of objective liability to a form of non-genuine subjective liability (Finokaliotis 2020, pp. 1049, 1051 [37]).

This approach has been endorsed by the Council of State, which held that additional liability for third-party debts must be rebuttable and cannot be irrefutably presumed (CoS no. 674/2021, plenary session, para. 11, Qualex [34]). Accordingly, administrators may now invoke and prove the absence of fault in order to be exempted from liability (CoS no. 2027/2022, Qualex [38], Malliou 2023, p. 529 [39]).

6. FINDINGS AND REFORM PROPOSALS

The present study has examined the structure and operation of tax sanctions in Hellenic tax law through a systematic analysis of legislation and extensive case law of the administrative courts, with particular emphasis on the absence of discretion in the measurement of tax penalties and the marginalization of culpability (fault) in their imposition. The analysis demonstrates that Hellenic tax law has predominantly embraced an objective system of tax sanctions, under which penalties are imposed automatically once a formal tax violation is established, without examination of the taxpayer's intent or negligence and without any power of individualized assessment by either the Tax Administration or the administrative courts.

The dominant jurisprudence of the CoS has consistently upheld this model as constitutionally compatible with the principle of proportionality, on the ground that proportionality is already embedded at the legislative stage through the scaling of penalties according to the type and gravity of the infringement. According to the majority view, the legislator's ex ante assessment suffices, and the lack of administrative or judicial discretion serves legitimate objectives such as legal certainty, equal treatment, deterrence, and the prevention of corruption within the tax administration.

At the same time, the study has highlighted the existence of an older line of case law and persistent minority opinions within the CoS that challenge this approach (CoS 3768/2008, NOMOS [40]). These positions emphasize that tax violations are committed under heterogeneous factual circumstances and that the automatic imposition of uniform penalties risks producing outcomes that are excessive, unfair, or disconnected from the actual gravity of the offender's conduct. From this perspective, the exclusion of culpability and the absence of any power of ad hoc assessment undermine both effective judicial protection and the substantive content of the principle of proportionality (Papanikolaou 2016, p. 738 [41], see also the minorities in CoS judgments no.: 3173/2014 in plenary session, 3474/2011 in plenary session, 2301/2015, 3704/2012, 990/2004 in plenary session, NOMOS [42]).

Particularly significant is the evolution observed in the field of joint and several liability of persons managing legal entities for the tax debts of those entities. Recent legislative amendments and corresponding case law indicate a cautious but clear shift away from strict objective liability towards a model of presumed culpability that is rebuttable. By allowing managers to demonstrate the absence of fault, the legislator appears to acknowledge that proportionality cannot be ensured solely through abstract legislative calibration but requires some degree of individualization at the stage of application.

In light of the above, this study supports the view—also reflected in minority judicial opinions and parts of legal scholarship—that the principle of proportionality in tax sanctions cannot be fully satisfied unless culpability is taken into account at least in cases involving severe penalties or

significant interference with fundamental rights, such as the right to property and economic freedom. The mere fact that proportionality was considered at the legislative level does not guarantee that it will be respected in every individual case.

Accordingly, it is suggested that Hellenic tax law should move towards a more nuanced sanctioning model. Such a model would preserve legal certainty and deterrence while granting limited but meaningful discretion to administrative courts to assess the degree of culpability and the specific circumstances of the violation. This would enhance the fairness and legitimacy of the tax sanctioning system without jeopardizing its effectiveness or the fiscal interests of the State.

7. ECONOMY & BUSINESS IMPLICATIONS

Beyond its doctrinal and constitutional dimensions, the design of the tax sanctioning system has direct and tangible implications for the economy and business activity. The objective system of tax penalties currently prevailing in Hellenic tax law offers a high degree of predictability for businesses, as taxpayers can calculate in advance the financial consequences of specific violations. This predictability may facilitate compliance planning and reduce uncertainty in business decision-making.

However, excessive rigidity may also generate adverse economic effects. Automatic and non-individualized penalties can impose disproportionate financial burdens, particularly on small and medium-sized enterprises, even in cases of minor, technical, or unintentional infringements. Such outcomes may weaken voluntary compliance, increase resistance to tax enforcement, and ultimately undermine trust between taxpayers and the Tax Administration.

From an administrative perspective, the absence of discretion simplifies enforcement and reduces administrative workload, as tax authorities are not required to engage in complex assessments of intent or negligence. Nevertheless, this apparent efficiency may be offset by increased litigation, as taxpayers seek judicial relief against penalties perceived as unfair or excessive. In this sense, rigidity at the administrative level may shift the burden to the courts and contribute to congestion in administrative litigation.

The partial reintroduction of culpability in specific areas, such as the liability of managers of legal entities, suggests a more balanced approach. Allowing rebuttal of presumed fault may enhance perceptions of fairness and proportionality while maintaining effective enforcement mechanisms. For businesses and corporate officers, this development improves legal certainty by clarifying the conditions under which personal liability may arise and by providing a genuine opportunity for defense.

Overall, a sanctioning framework that combines predictability with limited individualization is likely to foster a compliance-oriented tax culture, reduce unnecessary disputes, and support sustainable economic activity. Aligning tax sanctions more closely with culpability may therefore serve not only constitutional principles but also broader economic and business policy objectives.

8. CONCLUSIONS

The analysis undertaken in this study leads to the overarching conclusion that the Hellenic system of tax sanctions is characterized by a structural tension between efficiency and fairness. While the objective model endorsed by the prevailing case law of the CoS promotes legal certainty and administrative simplicity, it does so at the cost of excluding culpability and individualized assessment, even in cases involving severe financial sanctions.

The persistence of minority opinions and the gradual legislative and jurisprudential shift observed in specific areas demonstrate that this model is neither immutable nor uncontroversial. The principle of proportionality, as a constitutional standard, requires more than abstract legislative calibration; it demands sensitivity to the concrete circumstances of each case and to the actual conduct of the taxpayer.

In this context, the study concludes that the incorporation of culpability—at least as a rebuttable presumption and at least for serious tax sanctions—would enhance the coherence, legitimacy, and fairness of the Hellenic tax sanctioning system. Such an evolution would align Hellenic tax law more closely with broader principles of administrative justice and with emerging trends in European and comparative tax law, without undermining the fiscal interests of the State.

The ultimate challenge lies in designing a sanctioning framework that reconciles effective tax enforcement with respect for fundamental rights and economic realities. This study argues that a carefully calibrated expansion of judicial discretion, grounded in the assessment of culpability, constitutes a necessary step towards achieving that balance.

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APPENDIX

Judgments (judicial decisions) on the power of assessment and the investigation of fault (culpability) for the imposition of tax penalties (from the most recent to the oldest):

A. Judgments of the Hellenic Courts:	
I. Judgments of the Council of State:	Legal Information Bases
2027/2022	Qualex
1263/2022	NOMOS
2721/2021	NOMOS
1707/2021	NOMOS
1702/2021	NOMOS
1699/2021	NOMOS
1019/2021	NOMOS
674/2021 in plenary session	NOMOS
2816/2020	NOMOS
1052/2020	NOMOS
978/2020	NOMOS
1389/2019	NOMOS
1213/2019	NOMOS
352/2019	NOMOS
351/2019	NOMOS
1775/2018	NOMOS
756/2018	NOMOS
754/2018	NOMOS
3260/2017	NOMOS
2703/2017	NOMOS
2962/2016	NOMOS
1195/2016	NOMOS
3719/2015	NOMOS
2768/2015	NOMOS
2301/2015	NOMOS
3173/2014 in plenary session	NOMOS
1040/2014	NOMOS
1030-1031/2014	NOMOS
3167/2013	NOMOS
2957/2013	NOMOS
1743/2013	NOMOS
1326/2013	NOMOS
4390/2012	NOMOS
3704/2012	NOMOS
962/2012	NOMOS

3474/2011 in plenary session	NOMOS
2402/2010	NOMOS
671/2010	Qualex
477/2009	Qualex
3768/2008	NOMOS
3370/2008	NOMOS
2128/2005	NOMOS
990/2004 in plenary session	NOMOS
II. Judgments of the Administrative Courts of Appeal:	
Judgment of the Administrative Court of Appeal of Athens: 815/2016	NOMOS
Judgment of the Administrative Court of Appeal of Thessaloniki: 237/2018	*Administrative Litigation* 2019, pp. 133 et seq.
III. Judgments of the Administrative Courts of First Instance:	
Judgments of the Administrative Court of First Instance of Athens:	
1024/2022	NOMOS
17244/2019	Athens Bar Association "ISOKRATIS"
7244/2019	NOMOS
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B. Judgments of the Court of Justice of the European Union (ECJ):	
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C-354/03, Optigen Ltd, C-355/03, Fulcrum Electronics Ltd and C-484/03, Bond House Systems Ltd v. Commissioners of Customs & Excise, judgment of 12 January 2006 (joined cases).	ECLI:EU:C:2006:16
C-361/96, Société générale des grandes sources d'eaux minérales françaises v. Bundesamt für Finanzen, judgment of 11 June 1998, ECLI:EU:C:1998:282.	ECLI:EU:C:1998:282