



“Modernising tax collection and enforcement in Greece”

George PITSILIS, Governor of the IAPR

February 2018



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Section 1

- ✓ Who we are
- ✓ Organizational Chart
- ✓ Personnel

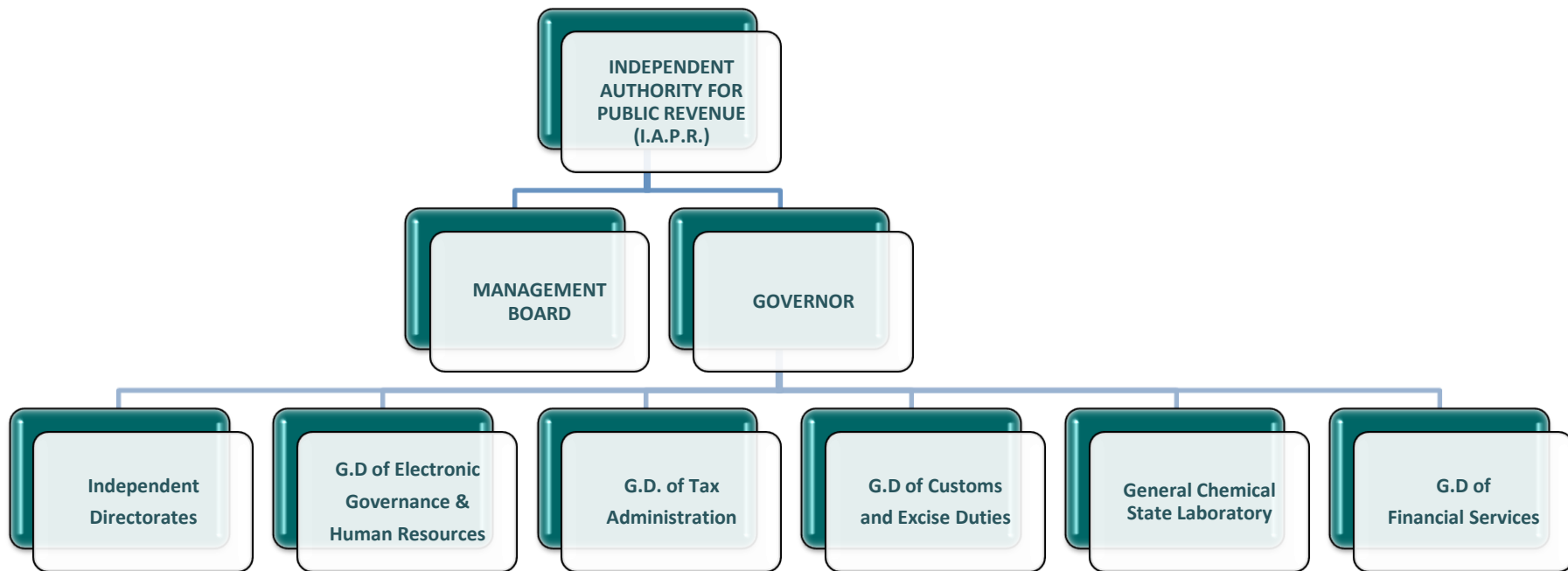




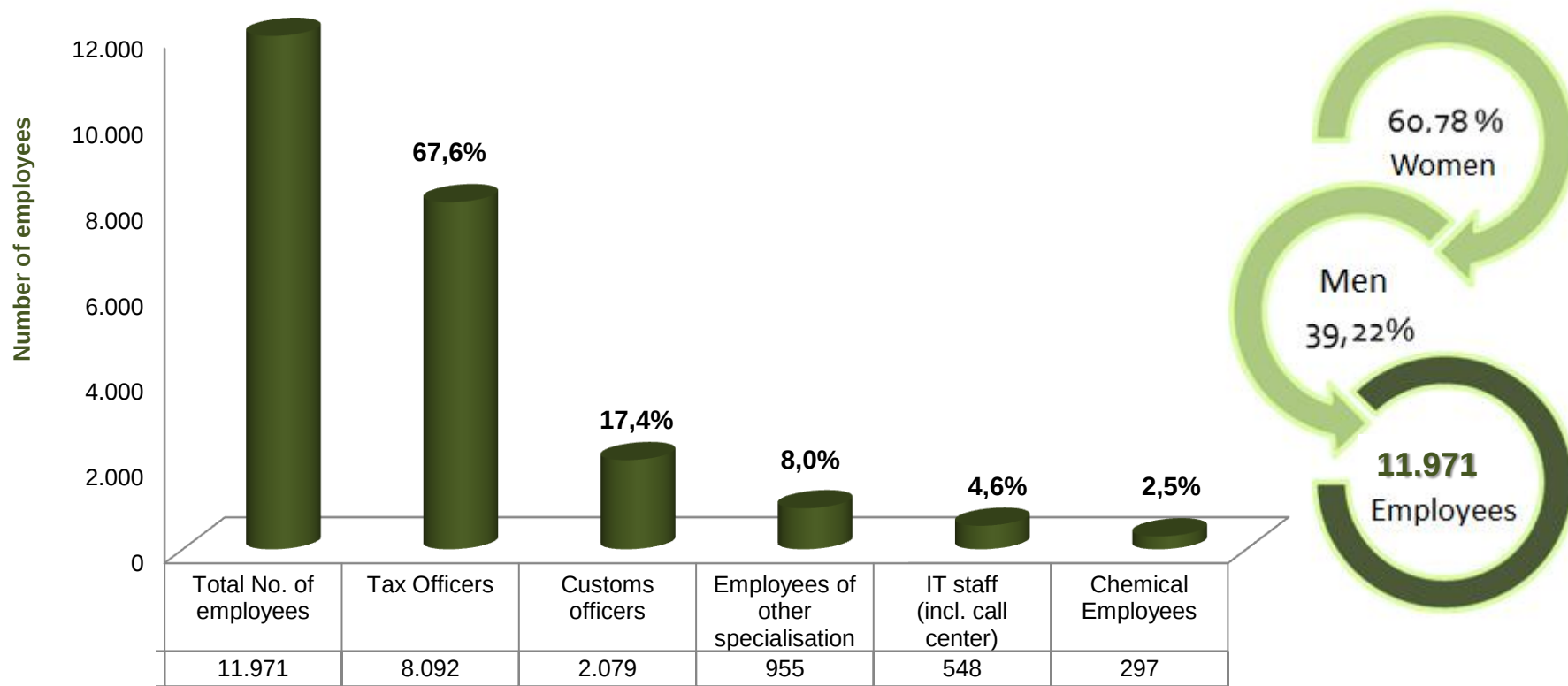
IAPR progress



I.A.P.R.'s Organizational Chart



Allocation of I.A.P.R's employees



* Data from 1/1/2018

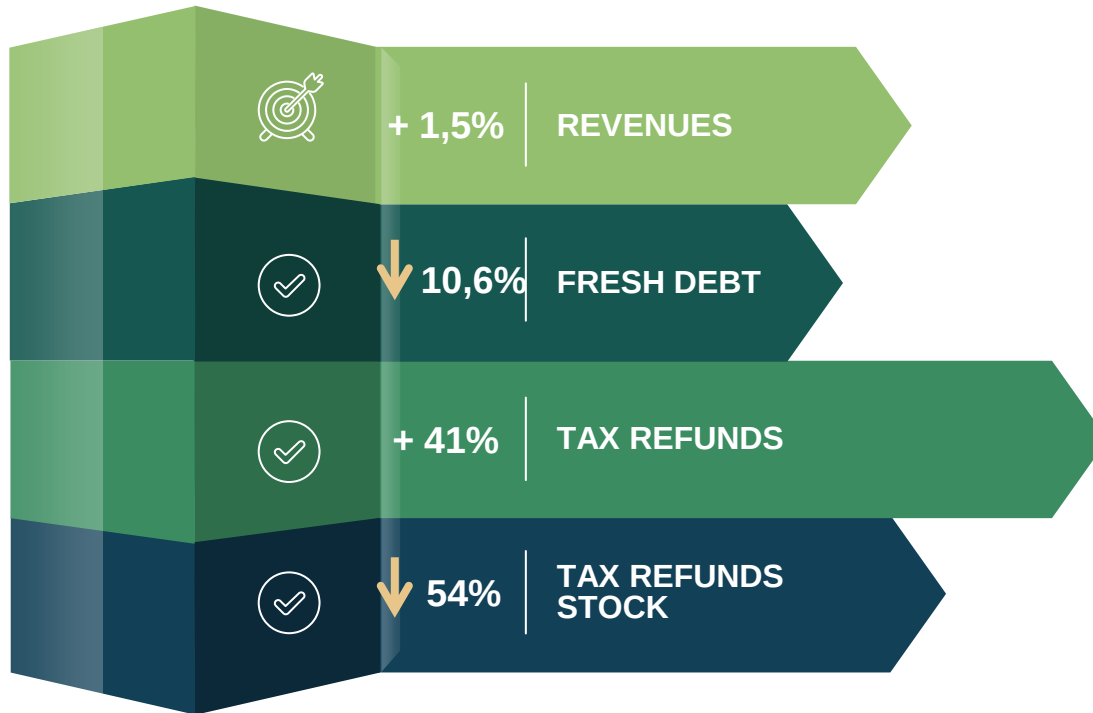
** No. of organical positions 15.122 (76,76% covered)

*** 363 employees do not cover organical positions





Successful Performance 2017



Section 2

- ✓ Revenue
- ✓ Tax Refunds



REVENUE TARGETS 2017 & 2018

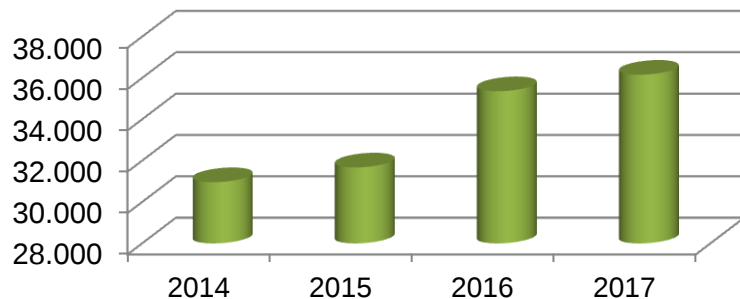
REVENUE CATEGORY		2017			2018	TARGET 2018/2017
		ANNUAL TARGET	RESULTS	% TARGET ACHIEVED	ANNUAL TARGET	
I	DIRECT TAXES	20.415	20.622	101,01%	20.766	1,72%
1	Income	13.659	12.973	95,0%	13.307	-2,6%
2	Taxes on property	3.132	3.254	103,9%	3.379	7,9%
3	Direct taxes previous years	1.291	1.930	149,5%	1.718	33,1%
4	Other Direct Taxes	2.333	2.466	105,7%	2.362	1,2%
II	INDIRECT TAXES	26.443	26.942	101,9%	27.390	3,6%
1	Transaction taxes	15.985	16.398	102,6%	16.441	2,9%
2	Excise taxes	9.547	9.207	96,4%	9.706	1,7%
3	Indirect taxes previous years	549	965	175,8%	851	55,0%
4	Other indirect taxes	362	371	102,6%	392	8,3%
TOTAL TAX REVENUE		46.858	47.564	101,5%	48.156	2,8%
III	OTHER NON TAX REVENUE COLLECTED BY IAPR				2.897	
TOTAL REVENUE		46.858			51.053	
TAX REFUNDS FROM STATE BUDGET		3.289	5.360	163,0%	3.648	10,9%



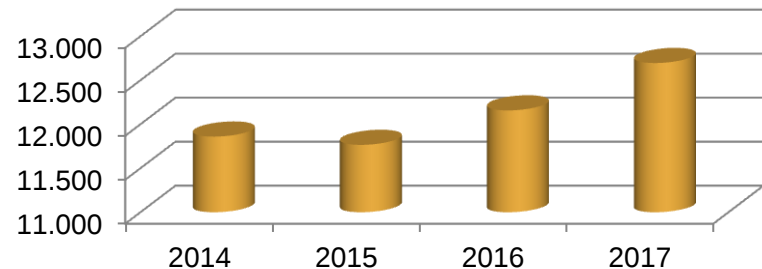
REVENUE

	2014	2015	2016	2017		2017/2014	2017/2015	2017/2016		2016/2015
TAX REVENUE	30.962	31.675	35.362	36.161		16,8%	14,2%	2,3%		11,6%
TAX VAT REVENUE	9.065	9.253	10.451	10.894		20,2%	17,7%	4,2%		12,9%
CUSTOMS REVENUE	11.860	11.766	12.158	12.697		7,1%	7,9%	4,4%		3,3%
CUSTOMS VAT REVENUE	4.508	4.363	4.557	4.896		8,6%	12,2%	7,4%		4,4%
TOTAL I.A.P.R REVENUE	42.822	43.441	47.520	48.857		14,1%	12,5%	2,8%		9,4%

TAX REVENUE



CUSTOMS REVENUE

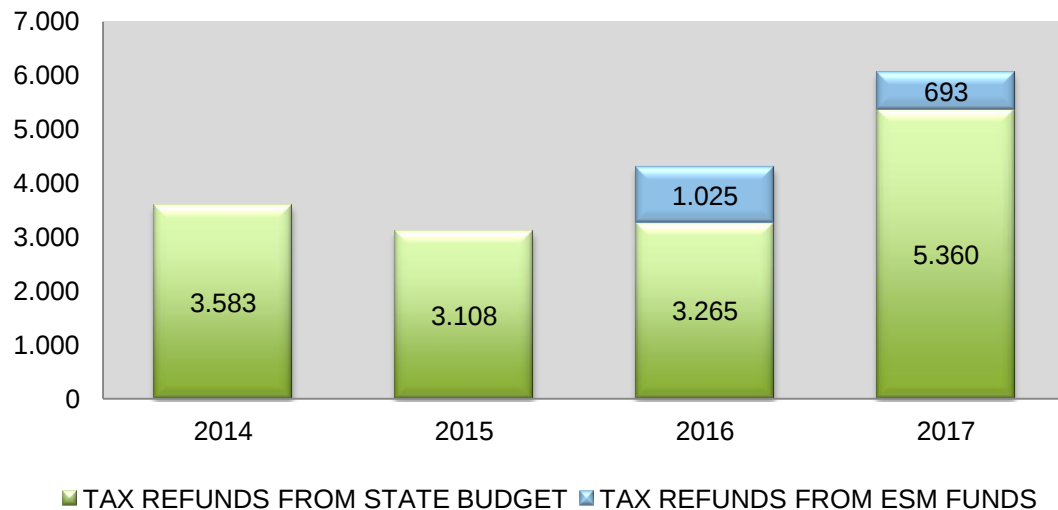


•Data includes also non tax revenues.

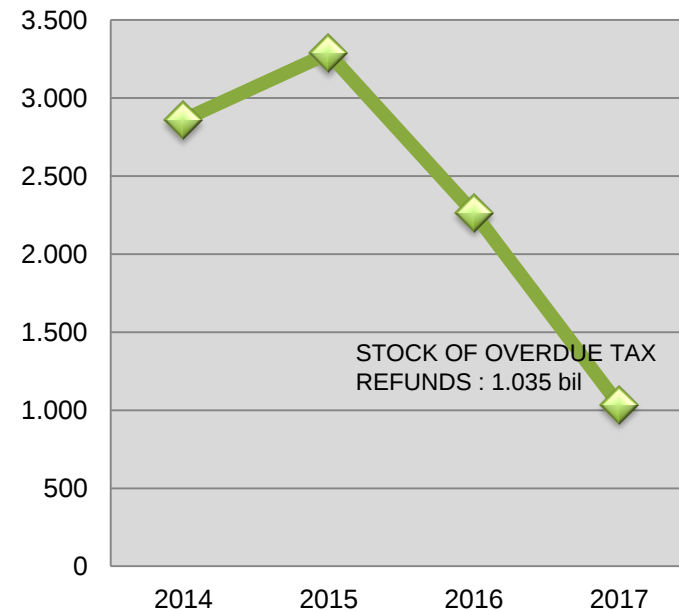
•In 2017, the target set by the Ministry of Finance excluded non tax categories and IAPR's revenue, according to the ministerial decision amounts to 47.564 mil. €.



TAX REFUNDS (in million €)



STOCK OF OVERDUE TAX REFUNDS

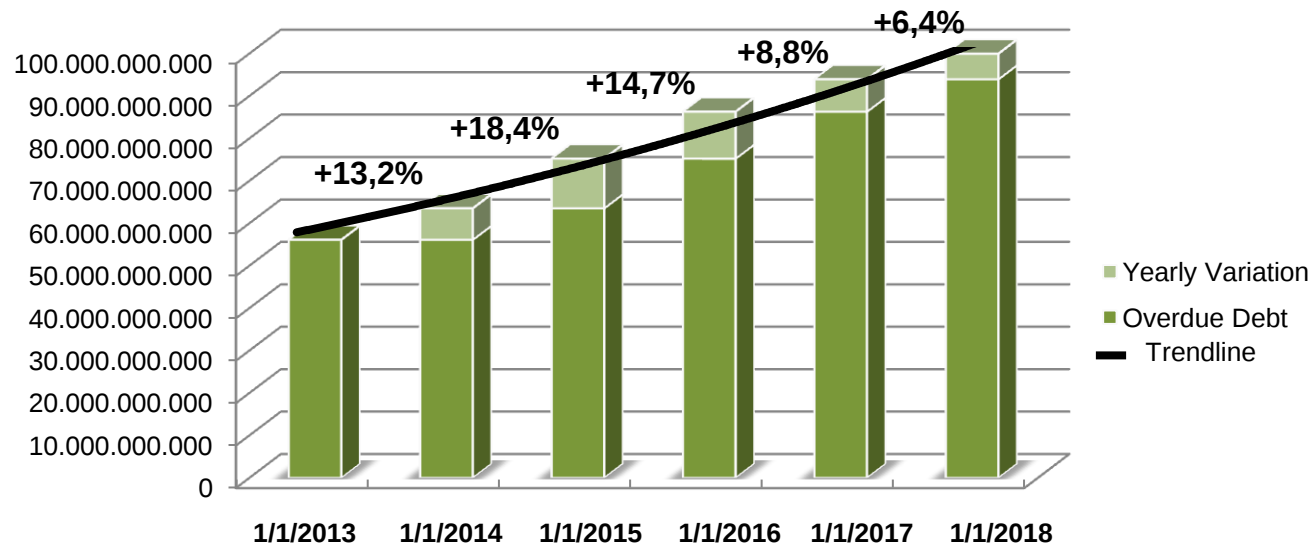


Section 3

- ✓ **Total Overdue Debt**
- ✓ **“Old” Overdue Debt**
- ✓ **“New” Overdue Debt**



TOTAL OVERDUE DEBT PROGRESS



12month	Overdue Debt	Yearly Variation	% Variation
1/1/2013	56.105.538.246	0	
1/1/2014	63.516.804.560	7.411.266.314	13,2%
1/1/2015	75.233.101.755	11.716.297.195	18,4%
1/1/2016	86.301.867.760	11.068.766.005	14,7%
1/1/2017	93.938.235.530	7.636.367.769	8,8%
1/1/2018	99.970.024.156	6.031.788.626	6,4%



ALLOCATION OF DEBT BY TAX CATEGORY & AGE

	TAX CATEGORY	TOTAL OVERDUE DEBT 01/1/2018	DEBT UNDER INSTALLMENT SCHEME 01/1/2018	UNCOLLECTIBLE 01/1/2018	ACTUAL OVERDUE DEBT 01/1/2018
1	Direct taxes	22.196.090.736	2.242.423.207	1.304.242.360	20.891.848.376
2	Indirect taxes	27.436.570.322	1.722.046.156	3.860.735.390	23.575.834.932
3	Non tax revenues (incl. CBR taxes)	47.495.927.653	251.463.686	8.253.719.539	39.242.208.115
4	Other non tax	2.841.249.960	80.806.873	71.338.374	2.769.911.587
	TOTAL	99.969.838.671	4.296.739.921	13.490.035.663	86.479.803.009



AGEING OF DEBT	TOTAL OVERDUE DEBT	DEBT UNDER INSTALLMENT	UNCOLLECTIBLE	ACTUAL OVERDUE DEBT
Until 30/11/2005	14,3%	0,4%	27,1%	12,3%
1/12/2005-30/11/2012	35,8%	9,1%	51,7%	33,3%
1/12/2012-30/11/2015	29,5%	50,7%	19,6%	31,0%
1/12/2015-30/11/2016	9,4%	7,7%	1,5%	10,7%
01/12/2016-1/8/2017	11,0%	32,0%	0,1%	12,8%



ALLOCATIONS OF OVERDUE DEBTS PER AMOUNT CATEGORY

	01/01/2016			01/01/2017			01/01/2018		
AMOUNT CATEGORY	# DEBTORS	DEBT AMOUNT	"ACTUAL" DEBT AMOUNT	# DEBTORS	DEBT AMOUNT	"ACTUAL" DEBT AMOUNT	# DEBTORS	DEBT AMOUNT	"ACTUAL" DEBT AMOUNT
0-10	511.893	922.140	922.140	539.226	969.250	969.250	525.758	914.091	914.091
10-50	405.640	11.846.414	11.846.414	342.127	9.977.556	9.977.556	337.729	9.806.344	9.806.292
50-500	1.517.773	338.179.505	338.179.431	1.374.765	309.920.684	309.918.067	1.338.423	298.272.024	298.269.469
500-2000	1.021.063	978.471.373	978.469.033	1.004.318	968.864.763	968.860.440	968.710	938.930.749	938.923.370
2000-3000	197.057	483.521.941	483.515.811	197.559	485.055.918	485.027.555	193.839	475.603.507	475.567.525
3001 - 5.000	203.306	785.876.545	785.868.586	209.391	810.659.026	810.625.550	205.516	796.321.049	796.281.434
5.001 - 10.000	194.873	1.362.200.392	1.362.153.671	205.590	1.440.514.301	1.440.067.960	209.265	1.466.621.943	1.466.076.463
10.001 - 20.000	114.042	1.591.352.772	1.591.127.738	123.697	1.728.023.555	1.727.483.222	128.471	1.795.050.379	1.794.235.860
20.001 - 50.000	76.443	2.352.625.736	2.352.035.815	82.316	2.534.905.715	2.533.098.907	88.214	2.719.296.858	2.717.053.444
50.001 - 100.000	27.887	1.938.481.252	1.937.453.231	29.938	2.082.501.338	2.078.395.373	32.418	2.253.137.685	2.245.022.323
100.001 - 150.000	9.961	1.210.705.172	1.209.898.825	10.624	1.290.907.330	1.286.169.008	11.492	1.395.714.107	1.386.761.251
150.001 - 300.000	10.163	2.126.773.805	2.122.785.884	10.877	2.277.778.357	2.263.067.474	11.768	2.460.479.309	2.434.251.533
300.001 - 1.000.000	8.429	4.478.084.660	4.388.211.983	8.968	4.772.949.333	4.605.628.488	9.506	5.042.331.347	4.799.413.922
1.000.001 - 1.500.000	1.704	2.078.934.046	2.008.914.319	1.760	2.144.830.445	2.012.318.314	1.889	2.300.179.491	2.089.404.502
1.500.001 - 10.000.000	4.179	15.451.395.573	14.796.452.994	4.458	16.511.977.812	15.522.755.727	4.665	17.267.342.099	15.428.132.997
10.000.001 - 100.000.000	980	24.713.957.919	21.992.077.914	1.057	26.880.023.591	20.948.328.669	1.121	28.658.939.523	21.041.215.870
100.000.001 -	62	26.398.538.514	25.198.590.664	70	29.664.344.713	27.886.142.536	73	32.091.083.652	28.558.658.146
TOTAL	4.305.455	86.301.867.760	81.558.504.453	4.146.741	93.914.203.689	84.888.834.096	4.068.857	99.970.024.156	86.479.988.493

56,6% debtors with
debt <500 €

54,4% debtors with
debt <500 €

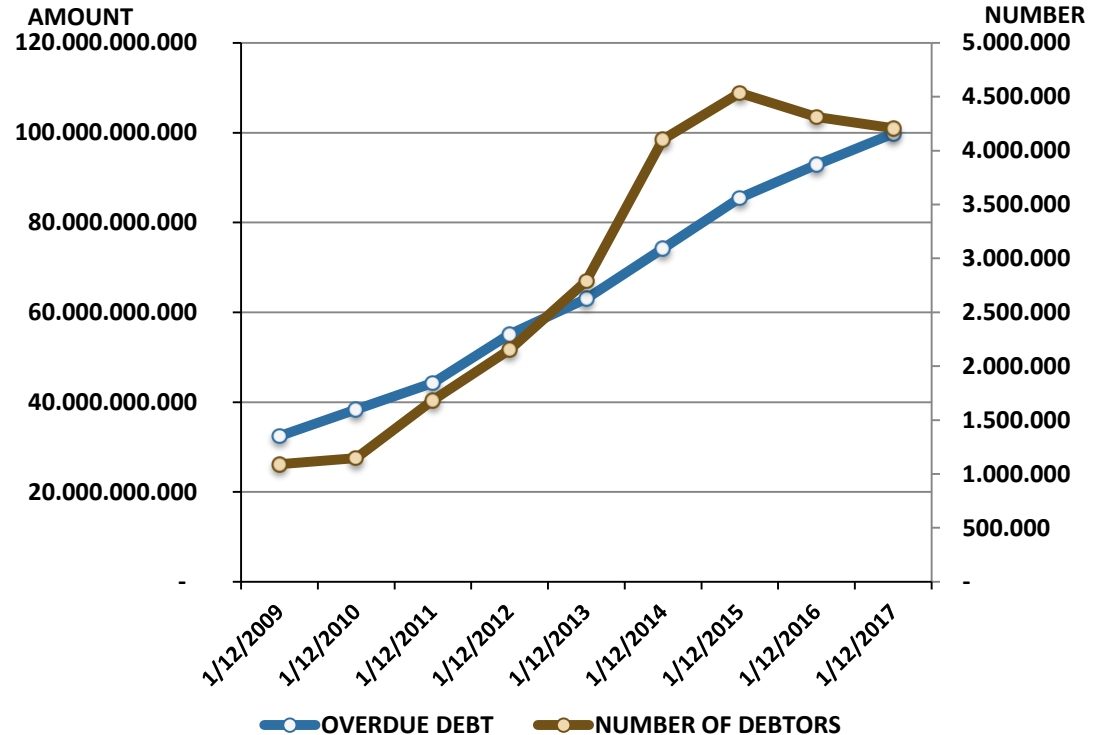
54,1% debtors with
debt <500€



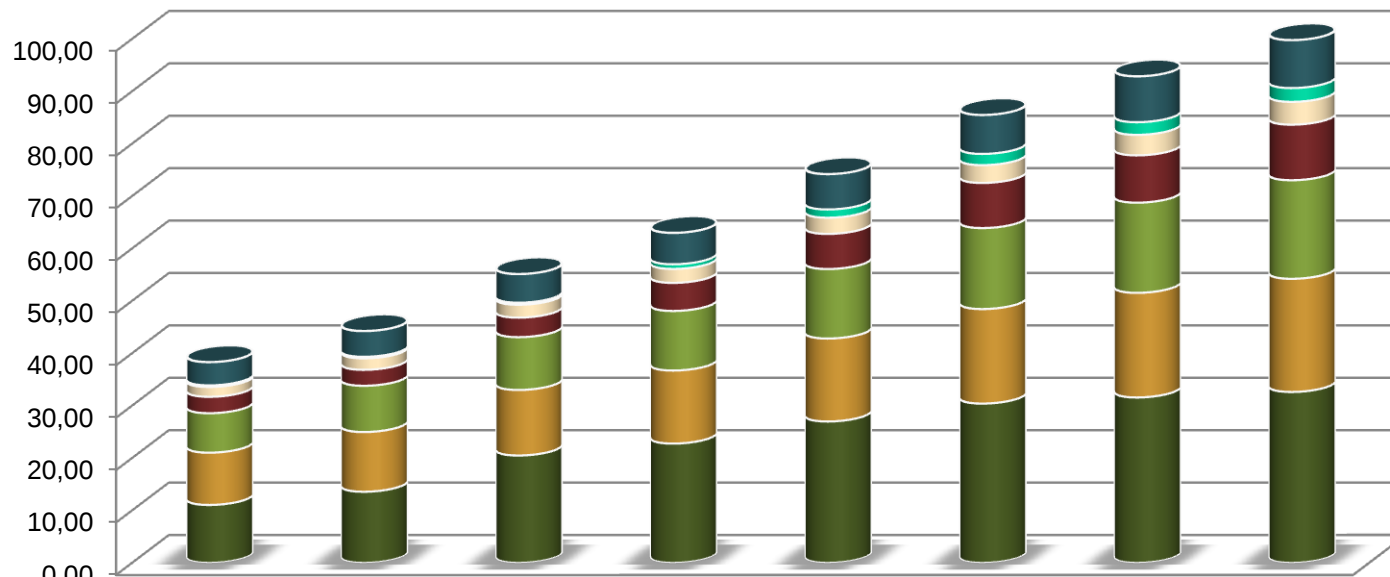
AAAE
Independent Authority
for Public Revenue (IAPR)

PROGRESS OF THE TOTAL OVERDUE DEBT & THE NUMBER OF DEBTORS

	# DEBTORS	OVERDUE DEBT
1/12/2009	1.089.791	32.454.700.398
1/12/2010	1.147.094	38.328.503.437
1/12/2011	1.684.444	44.260.062.383
1/12/2012	2.153.817	55.134.971.052
1/12/2013	2.787.710	62.996.541.278
1/12/2014	4.103.095	74.213.545.575
1/12/2015	4.534.246	85.498.533.037
1/12/2016	4.312.287	92.882.257.177
1/12/2017	4.207.117	99.788.990.800
1/1/2018	4.068.857	99.970.024.156



ALLOCATION OF DEBT BY TAX CATEGORY

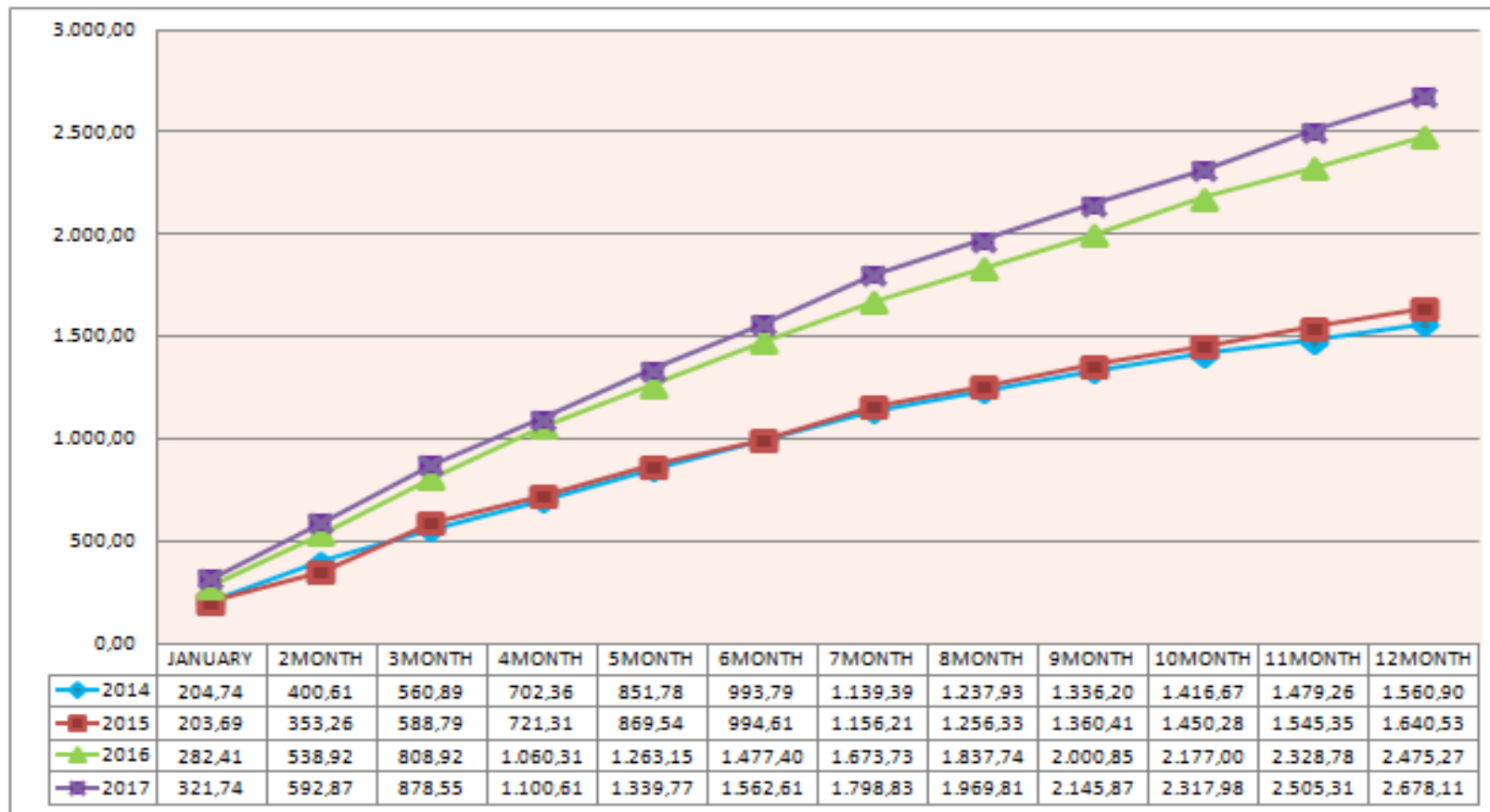


- Other Tax categories
- Property Taxes
- Indirect Taxes penalties
- Loans
- Income
- VAT
- Penalties C.B.R.

<i>in billions €</i>	1/12/2010	1/12/2011	1/12/2012	1/12/2013	1/12/2014	1/12/2015	1/12/2016	1/12/2017
Penalties C.B.R.	11,07	13,59	20,51	22,78	27,00	30,42	31,58	32,64
VAT	9,98	11,40	12,51	13,94	15,84	18,05	19,97	21,60
Income	7,53	8,83	10,08	11,37	13,27	15,46	17,21	18,82
Loans	3,13	3,05	3,73	5,35	6,70	8,61	9,03	10,61
Indirect Taxes penalties	1,89	2,19	2,46	2,67	3,09	3,40	3,92	4,35
Property Taxes	0,30	0,29	0,38	0,89	1,58	2,14	2,41	2,63
Other Tax categories	4,44	4,92	5,46	5,98	6,74	7,42	8,75	9,15



COLLECTIONS OF “OLD” OVERDUE DEBT

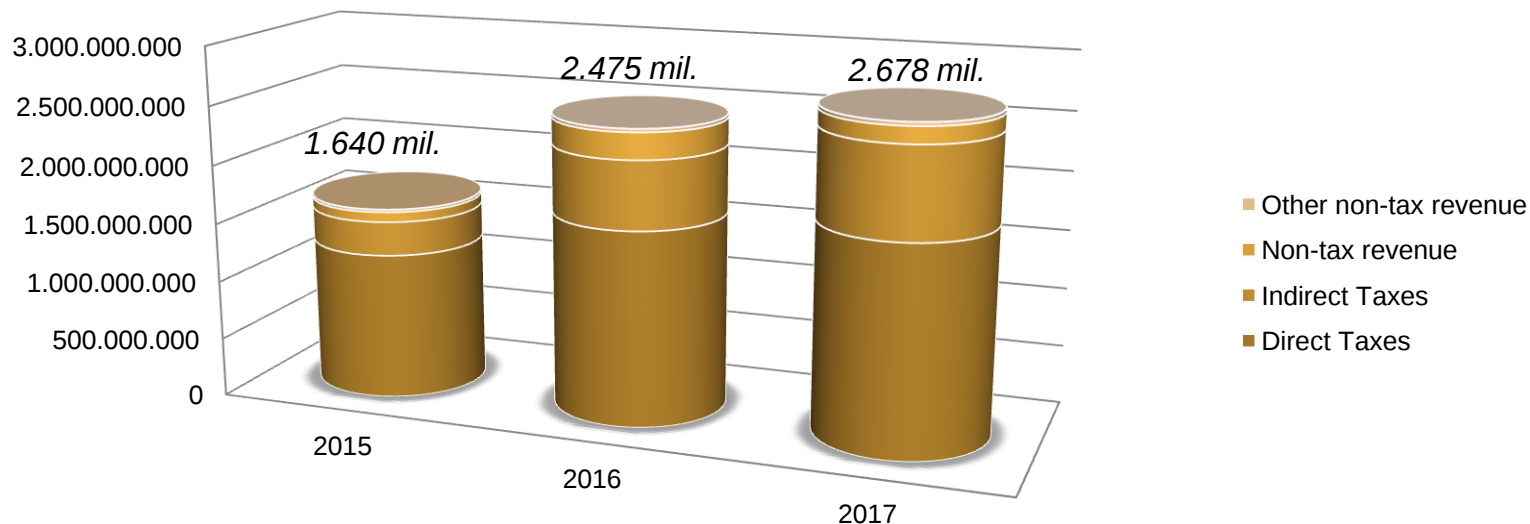


amounts in million €



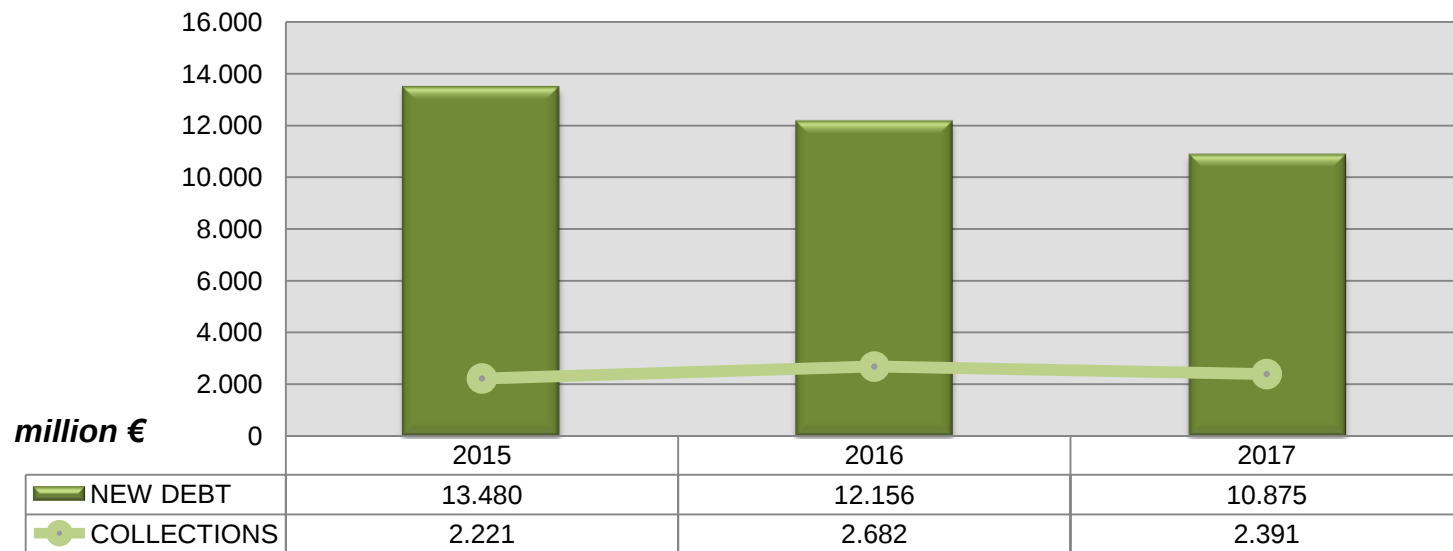
AAAE
Independent Authority
for Public Revenue (IAPR)

COLLECTIONS OF “OLD” OVERDUE DEBT BY TAX CATEGORY



	2015	2016	2017
Direct Taxes	1.243.953.745	1.648.873.232	1.754.127.247
Indirect Taxes	288.915.237	575.129.992	754.694.826
Non-tax revenue	84.326.296	222.575.847	137.806.064
Other non-tax revenue	23.328.516	28.688.727	31.486.301

COLLECTIONS OF “NEW” OVERDUE DEBT (excl. non-tax categories)



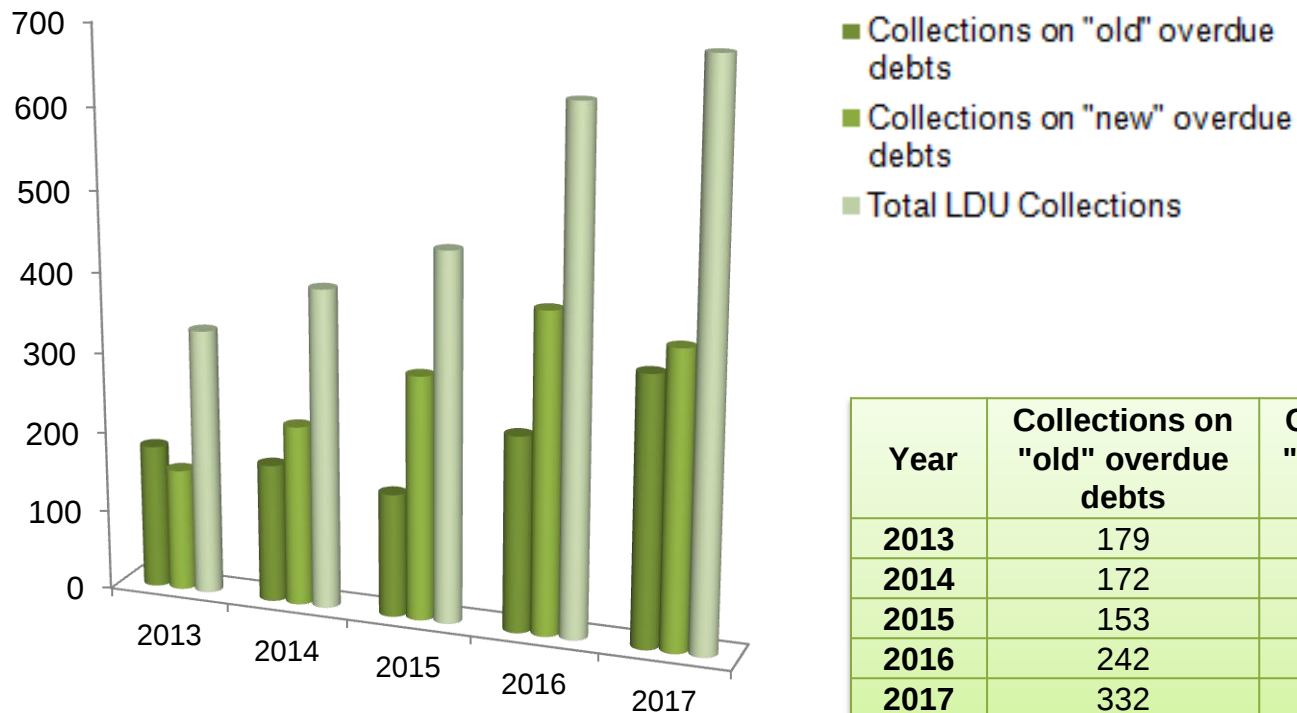
	Change 2017/2016	Change 2017/2015	Change 2016/2015
New Debt	-10,5%	-19,3%	-9,8%
Collections	-10,8%	7,6%	20,7%

Section 3

✓ Large Debtor Unit (LDU)



LARGE DEBTORS UNIT COLLECTIONS



Year	Collections on "old" overdue debts	Collections on "new" overdue debts	Total LDU Collections
2013	179	152	331
2014	172	224	396
2015	153	302	455
2016	242	395	637
2017	332	365	698

Amounts in million €



Section 4

- ✓ **Enforcement Measures**
- ✓ **Compliance**

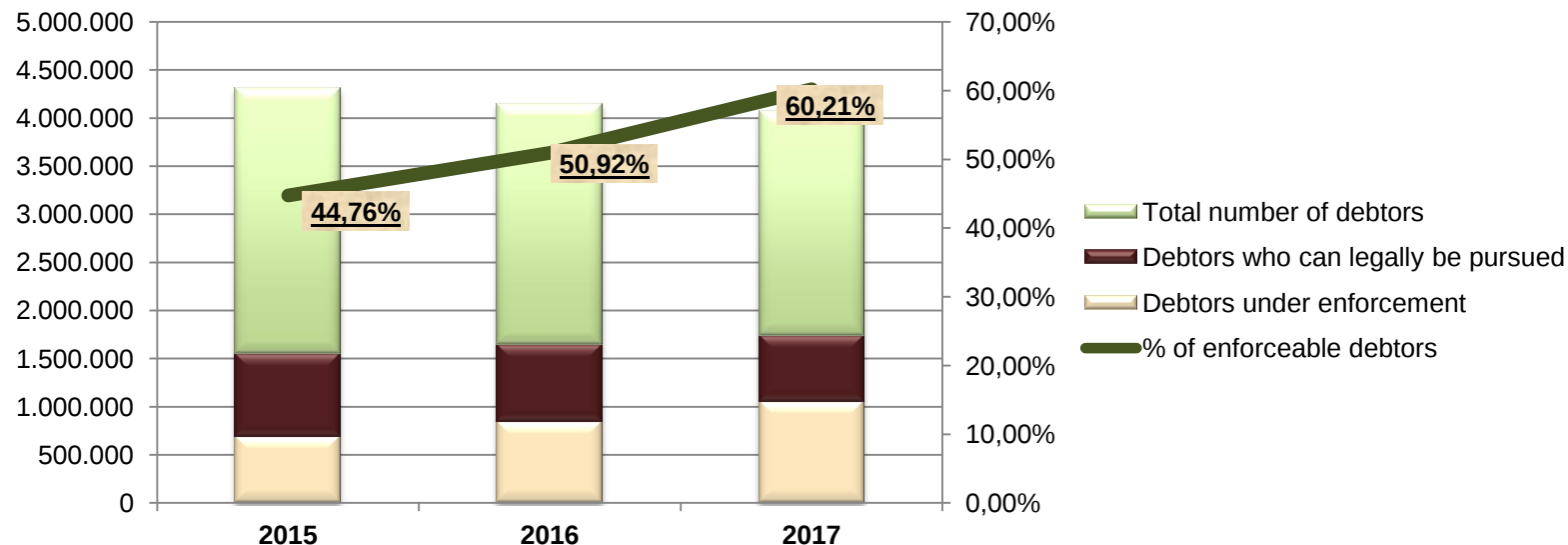


ENFORCEMENT MEASURES

TYPE OF ENFORCEMENT MEASURES	2015	2016	2017	2017/2016	2016/2015
GARNISHMENTS ON THE HANDS OF THIRD PARTIES	670.728	1.533.451	1.721.911	12,29%	128,62%
<i>OUT OF WHICH E-GARNISHMENTS</i>	<i>649.976</i>	<i>1.498.349</i>	<i>1.643.553</i>	<i>9,69%</i>	<i>9,93%</i>
AUCTION PROGRAMS	16.379	18.005	16.789	-6,75%	9,93%
SEIZURE ORDERS	15.766	28.476	23.558	-17,27%	80,62%
REQUESTS FOR CRIMINAL PROSECUTION	19.154	6.330	6.120	-3,32%	-66,95%
MORTGAGES	4.681	4.776	4.103	-14,09%	2,03%
SEIZURE FOLDERS	5.488	9.306	10.418	11,95%	69,57%
REFERENCES L. 3691/2008	14.511	2.491	1.592	-36,09%	-82,83%



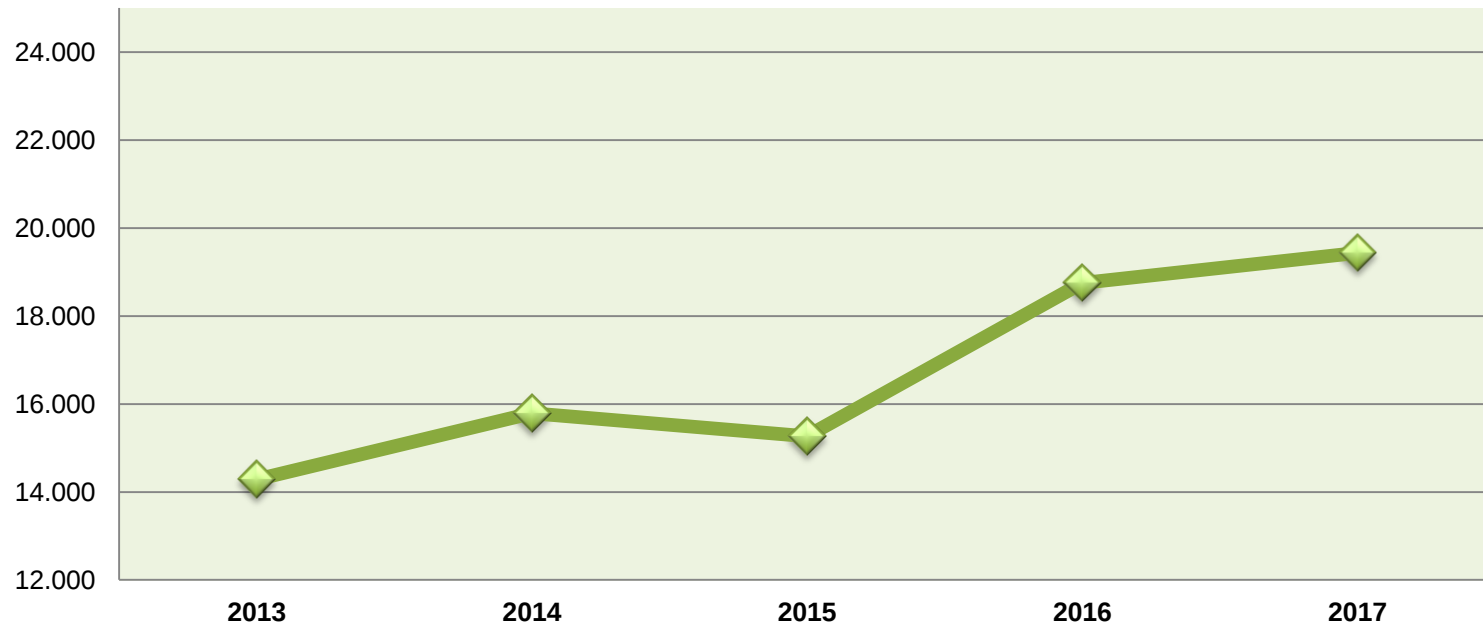
ENFORCEMENT MEASURES



ENFORCEMENT	2015	2016	2017	2017/2016	2016/2015
Total number of debtors	4.305.153	4.146.483	4.068.857	-1,9%	-3,7%
Debtors who can legally be pursued	1.553.005	1.647.771	1.744.115	5,8%	6,1%
Debtors under enforcement	695.074	839.056	1.050.077	25,1%	20,7%
% of enforceable debtors	44,8%	50,9%	60,2%	18,2%	13,8%

COMPLIANCE: On time payments

in million €



	2013	2014	2015	2016	2017
Total tax paid on time	14.285,77	15.788,88	15.269,36	18.753,50	19.437,90
Total tax due	17.216,53	19.904,97	19.888,94	23.187,49	24.094,46
% of total tax paid on time	82,98%	79,32%	76,77%	80,88%	80,67%



COMPLIANCE

VAT	Performance Indicators	2013	2014	2015	2016	2017*	2016/2015	2017/2016
	Total tax paid on time for VAT (€ mil.)	9.063,97	8.521,35	7.851,21	9.700,42	10.149,72	23,6%	4,6%
	Total tax due for VAT (€ mil.)	9.996,43	10.104,05	9.629,61	11.465,76	12.059,10	19,1%	5,2%
	% of total tax paid on time for VAT	90,67%	84,34%	81,53%	84,60%	84,17%	3,8%	-0,5%
CIT	Total tax paid on time for corporate Income tax (€ mil.)	1.543,43	2.954,24	2.892,71	3.515,60	4.182,34	21,5%	19,0%
	Total tax due for corporate Income tax (€ mil.)	1.663,25	3.461,96	3.565,01	3.959,34	4.824,35	11,1%	21,8%
	% of total tax paid on time for Corporate Income tax	92,80%	85,33%	81,14%	88,79%	86,69%	9,4%	-2,4%
PROPERTY TAXES	Total tax paid on time for Property taxes (€ mil.)		1.582,92	2.245,79	2.845,05	2.353,21	26,7%	-17,3%
	Total tax due for Property taxes (€ mil.)		2.166,56	3.122,99	3.838,59	3.154,39	22,9%	-17,8%
	% of total tax paid on time for Property taxes		73,06%	71,91%	74,12%	74,60%	3,1%	0,7%
PIT	Total tax paid on time for personal Income tax (€ mil.)	3.678,37	2.730,37	2.279,66	2.692,43	2.752,64	18,1%	2,2%
	Total tax due for personal Income tax (€ mil.)	5.556,86	4.172,40	3.571,32	3.923,80	4.056,63	9,9%	3,4%
	% of total tax paid on time for Personal Income tax	66,20%	65,44%	63,83%	68,62%	67,86%	7,5%	-1,1%
Total on time payment ratio (VAT, CIT, Property taxes, PIT)		82,98%	79,32%	76,77%	80,88%	80,67%	5,3%	-0,3%

**Provisional data*



Section 6

- ✓ Audits
- ✓ Voluntary Disclosure of Income



COLLECTIONS AFTER AUDITS

<i>amounts in million €</i>	2015	2016	2017
LARGE TAXPAYERS AUDIT CENTER (LTAC)			
<i>No. of completed audits</i>	514	306	407
<i>Total amount of Assessed Taxes and Penalties</i>	2.010,98	591,28	788,40
<i>Total no. of Collected Taxes and Penalties*</i>	344,61	234,61	119,26*
HIGH WEALTH INDIVIDUALS AUDIT AND COLLECTION CENTER (HWIACC)			
<i>No. of completed audits</i>	488	252	953
<i>Total amount of Assessed Taxes and Penalties</i>	417,17	472,64	473,26
<i>Total no. of Collected Taxes and Penalties*</i>	63,63	59,81	56,99*

*** The amount of collections exclude VDI in 2017 which is estimated as an additional:**

150 mil. € for LTAC

80 mil. € for HWIACC



AUDITS

	2016	2017
Tax Offices (D.O.Y., FAE, LTAC, HWIACC)		
<i>No. of audits</i>	23.512	26.779
<i>Target</i>	22.000	23.300
% Target achieved	106,9%	114,9%
Auditing & Investigating Unit (YEDDE)		
<i>No. of audits</i>	8.616	8.620
<i>Target</i>	3.200	4.430
% Target achieved	269,3%	194,6%



PREVENTIVE AUDITS

	DOY'S	YEDDE	TOTAL
2015	62.321	11.359	73.680
2016	74.723	12.403	87.126
2017	86.060	17.329	103.389

+ 21,8% compared
to 2016

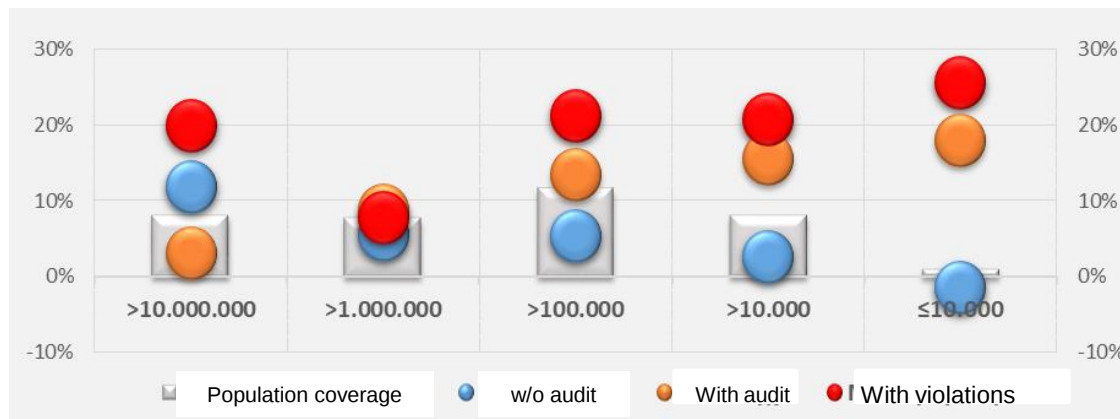
+ 47,7% compared
to 2016



THE EFFECT OF AUDITS ON THE CHANGE OF THE REPORTED OUTPUTS

KEY INDICATOR of the analysis is the correlation between the percentage change in outflows from the third quarter of 2016 to the third quarter of 2017:

population coverage & percentage change in outflows



✓ highlights the great impact of audits on smaller companies with average reported outputs of the third quarter of 2016-2017 up to € 1,000,000.

Voluntary Disclosure of Income

	No. of VDI Declarations	Total amount declared with VDI	Total main VDI & additional tax Declaration	Amount paid
WITH AUDIT ORDER	36.522	4.724.625.658	377.440.869	183.040.670
1. INCOME	12.755	1.728.826.460	243.376.826	
2. VAT	16.040	184.441.088	69.274.863	
3. PROPERTY	2.417	767.697.104	14.619.864	
4. DUTIES	2.041	926.922.492	23.223.283	
5.OTHER	3.269	1.116.738.514	26.946.032	
W/O AUDIT ORDER	471.155	5.361.238.379	417.882.501	79.185.952
1. INCOME	194.036	2.338.584.167	229.586.337	
2. VAT	149.190	198.610.585	56.112.023	
3. PROPERTY	42.375	2.026.722.012	37.463.104	
4. DUTIES	2.621	541.629.082	18.457.573	
5.OTHER	82.933	255.692.533	76.263.464	
TOTAL	507.677	10.085.864.037	795.323.370	262.226.622

AMOUNT PAID: **262,2 mil. €** - **29,2%** of the amount due
Installments => 26,4 mil. € / 10,1%
One-off => 231,3 mil. € / 88,2%
Information n/a => 4,5 mil. € / 1,7%

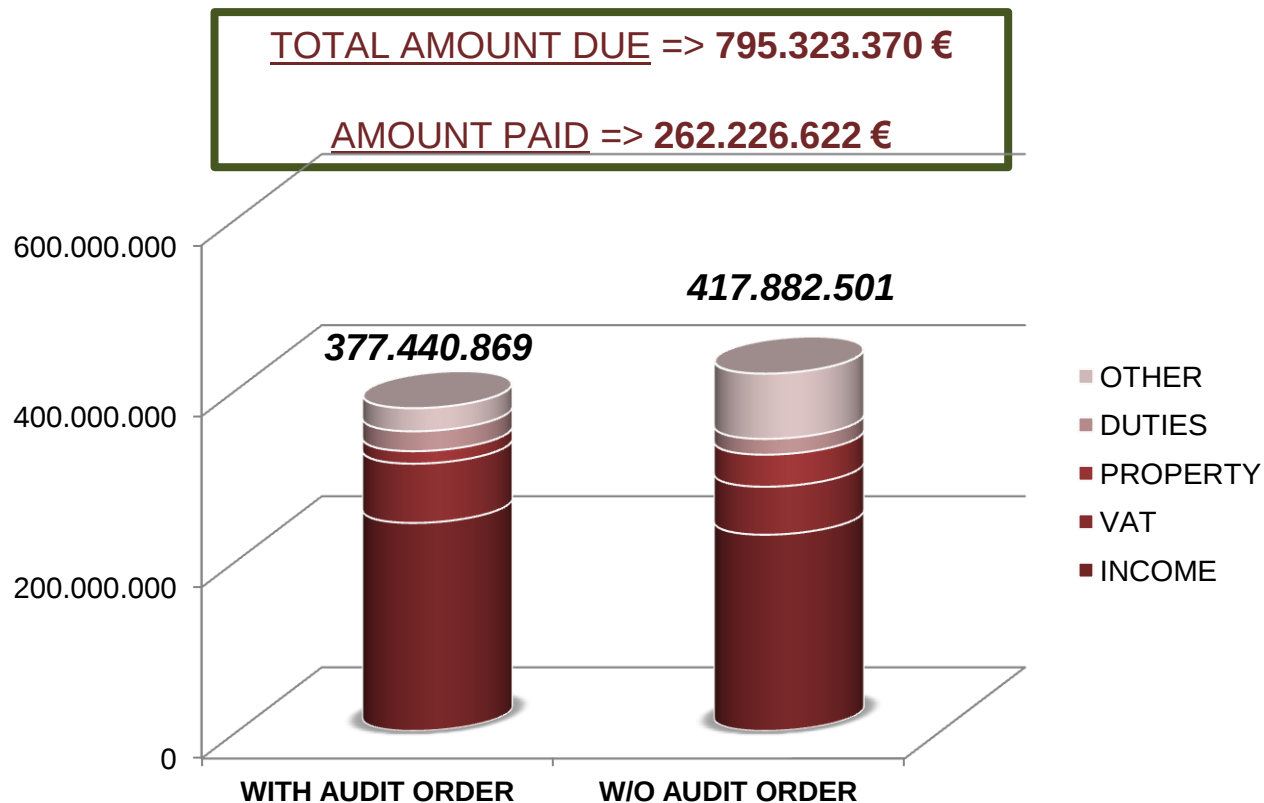
***Status: 19/01/2018**

*** Provisional Data**



ΑΑΔΕ
Independent Authority
for Public Revenue (IAPR)

Voluntary Disclosure of Income



**Status: 19/01/2018*

**Provisional Data*



ΑΑΔΕ

Independent Authority
for Public Revenue (IAPR)

Section 7

✓ **Projects**



Major Reform Projects

- ✓ *Blueprint*
- ✓ *Implementation of a Human resources management system (360° Assessment)*
- ✓ *Modernising Customs Services to combat smuggling*
- ✓ *Adaptation of information systems of taxation, customs and control in legislative changes and their upgrading (“change requests”)*
- ✓ *Strategy of IAPR for Information Technology*
- ✓ *Integrated Monitoring System of Collections*
- ✓ *Participation in the Operational Committee for Trade Facilitation & establishment of a single window to support export trade*
- ✓ *Implementation of tax compliance plan*
- ✓ *Implementation of the OCW*

