

Tax collection in Greece: State of play - June 2018

This briefing provides an overview of taxation developments in Greece, based on the following recent data: (1) latest publicly available facts and figures from the Greek tax administration, Eurostat and the OECD; (2) progress on tax reforms as assessed by the Commission in its latest publicly available reports under the ESM programme for Greece.



Summary

- > While total tax revenues increased slightly in 2017, revenues from direct taxes decreased and those from indirect taxes, notably from Value Added Taxes, improved.
- > The ratio of taxes and social contributions to Gross Domestic Product (GDP) increased between 2014 and 2016 thanks to increasing revenues but also due to decreasing nominal GDP. In 2017, however, nominal GDP increased for the first time since 2008, which has had a positive impact on the ratio; 2017 figures for the ratio and for total taxes and social contributions are however not yet available.
- > The level of outstanding debt of Greek taxpayers (“tax debt”) has significantly increased every year since 2010, but there is overall some improvement in the collection of old and new tax debt since 2014, despite some slight deteriorations in the collection of tax debt in the year 2017.
- > The Commission judges in its Compliance report (of 2 March 2018) on the third review of the ESM programme that the estimated fiscal over-performance for 2017 was to a large extent driven by underspending against the 2017 budget ceilings, and to a smaller part by overall better-than-expected revenue dynamics despite the large shortfall of revenues from direct taxation.
- > On indirect taxes, the Compliance report states that the decision of the Greek authorities to extend the VAT discount for five Greek islands until end of June 2018 has a relatively limited fiscal cost in 2018 and does not compromise attaining the fiscal target of 3.5 % of GDP, but it does delay the completion of an important structural reform to the VAT system.

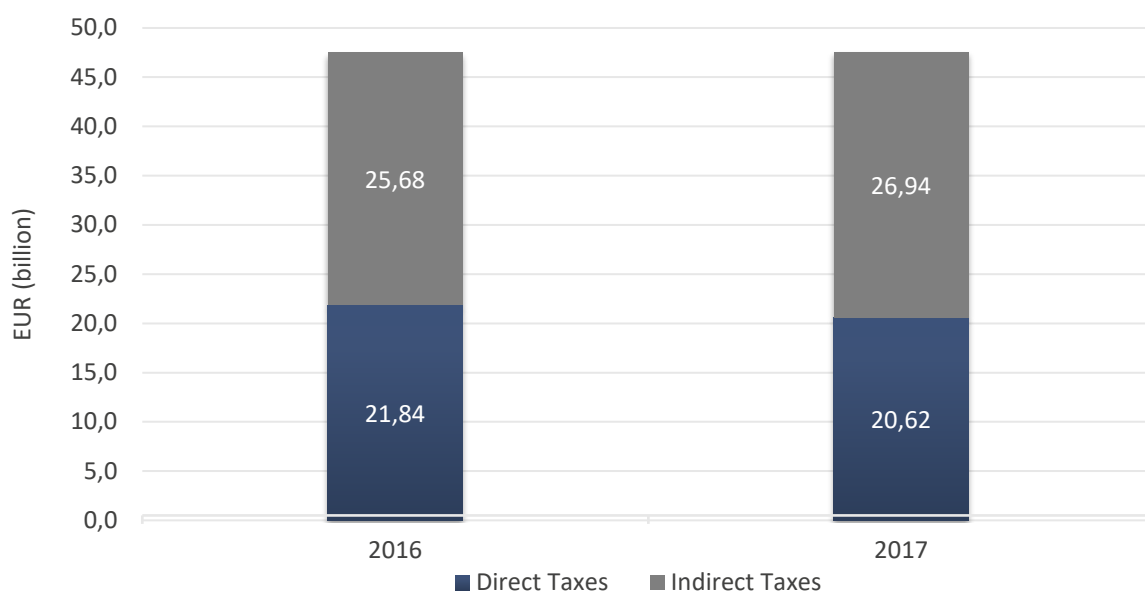


- > The Compliance Report on the third review also notes continued progress on the establishment of the Independent Authority of Public Revenue and that the Greek authorities have passed primary and secondary legislation regarding the fight against tax evasion.
- > The key deliverables under the on-going fourth review (which should be concluded by 21 June 2018, when the Eurogroup is supposed to deal the last time with the current ESM programme for Greece) include further measures to be taken in the area of taxation (for details see boxes 1b and 1c in this briefing).
- > No final or draft Compliance Report on the fourth review is currently available; however, the [draft supplemental Memorandum of Understanding](#) of 23 May 2018 contains a number of statements, assessments and requests on taxation policies and revenue issues, including actions to ensure the independence of the revenue services and improve compliance and collection.

1. Tax revenues: nominal levels and their developments

According to figures presented in the [Annual report 2017](#) (published in February 2018) of the **Independent Public Revenue Authority (IPRA)**, the total tax revenues increased by 0.1 % (about €45 million) between 2016 and 2017 (from €47.52 billion to €47.56 billion). Government revenues from direct taxes decreased between 2016 and 2017 by 5.6% (€ 1.22 billion), from € 21.84 billion to € 20.62 billion €, while the government income from indirect taxes increased by 4.9% (€1.26 billion) from € 25.68 billion to € 26.94 billion), see Figure 1.

Figure 1: Total tax revenues in 2016 and 2017



Source: [Greek tax report 2017](#), Independent Public Revenue Authority of Greece, February 2018

According to the annual report, the following developments contributed to the overall decrease of **direct tax revenues** between 2016 and 2017:

- > A reduction by 3.04% (€ 0.41 billion) of revenues from income taxes (from €13.38 billion in 2016 to €12.97 billion in 2017), mainly driven by a decrease (by € 0.5 billion) of tax revenues

from corporate income. The overall reduction of revenues from income taxes occurred despite an increase of the income from personal income tax (by 1.73% or €0.14 billion) and the revenue of overdue direct taxes from previous years by (by € 0.17 billion). The IPRA mentions in this respect that Articles 57-61 of Law 4446/2016 (Government Gazette 240/2212 2016) implemented between November 2016 and November 2017 the measure of voluntary tax return of previous years, with an initial deadline of 31.05.2017, which by No 4474/2017 (Government Gazette A '80) was extended until 25.11.2017 and thereby contributed to an increase of revenues from direct taxes in 2017, since this measure was applied for two months in 2016 compared to eleven months in 2017. This measure is also known as Voluntary Disclosure of Income (VDI, see box 1a and Table 1).

- > A 9.71% decline (€ 0.35 billion) in property tax revenues (from € 3.6 billion in 2016 to € 3.25 billion in 2017); real estate tax revenues (which account for 95 of total property tax revenues) declined by 11.12% (€0.39 billion €) between 2016 and 2017
- > Decrease in revenue from other direct taxes by 23.56% (€0.63 billion), from to € 2.69 billion in 2016 to € 2.06 billion in 2017. According to the IPRA, this change is due to the establishment of the Single Social Insurance Institution and its operation as of 01.01.2017 which led to a decrease of tax income from pension and other contributions by 71.92% (€ 0.63 billion) in 2017.

Box 1a: Voluntary Disclosure of Income (VDI)

According to a [presentation given by the Governor of the IPRA](#) in February 2018, VDI provided so far additional tax revenues of €262,2 million, see Table 1. VDI was developed in agreement with the European Commission; its purpose is to allow taxpayers to declare sums omitted in the past. The benefit was a reduction of penalties compared to the (then huge) penalties incurred if the tax administration had discovered the under declaration. The amount of taxes were not reduced and the VDI penalties were calculated to ensure that compliant taxpayers having declared in due time were not discriminated.

Mainly the following developments contributed to the overall increase of **indirect tax revenues** between 2016 and 2017:

- > VAT receipts, accounting for 58.61% of total indirect tax revenues, increased by 5.2% (€ 0.78 billion). This increase is partly due to the abolition of the special reduced VAT regime. on certain islands of the Aegean as of 01.06.2016 with the amendments made in par. 4 of article 21 of Law 2859/2000 with the provisions of article 1 of Law 4433/2015, par. D.2. of Article 2 of Law 4356/2015 and Article 118, Law 4446/2016. Also, the targeted on-the-spot inspections carried out during the summer season in 2017 partly contributed to the above-mentioned increase.
- > Revenues from excise duties collected by the Customs, which account for 27.13% of total indirect tax revenues, increased by 1.01% (or € 72.91 million) compared to 2016.
- > Income from indirect taxes from previous years (tax debt), accounting for 3.58% of total indirect tax revenue, increased by 28.19% (or € 212.29 million) compared to 2016.

Table 1: Voluntary Disclosure of Income (VDI)

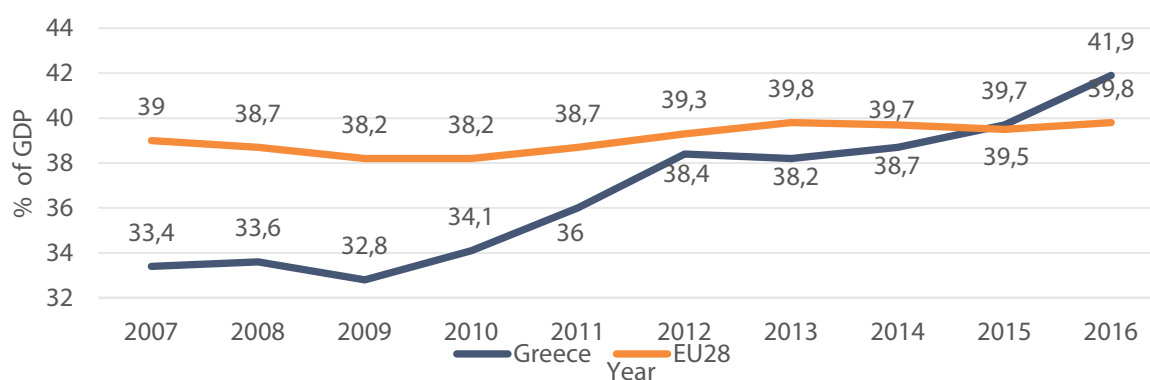
	No. of VDI Declarations	Total amount declared with VDI (Euros)	Total main VDI / additional tax Declarations (Euros)	Amount paid (Euros)
With Audit Order	36.522	4.724.625.658	377.440.869	183.040.670
1. Income	12.755	1.728.826.460	243.376.826	
2. Vat	16.040	184.441.088	69.274.863	
3. Property	2.417	767.697.104	14.619.864	
4. Duties	2.041	926.922.492	23.223.283	
5. Other	3.269	1.116.738.514	26.946.032	
Without 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		
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

Source: [Governor of the Independent Public Revenue Authority \(presentation\)](#), February 2018

2. Tax-to-GDP ratios

The most recent tax data published by Eurostat and the OECD refer to the year 2016.

According to Eurostat data, the tax-to-GDP ratio, which includes receipts from social contributions, increased strongly between 2015 and 2016; as a result, it was, in 2016, 2.1% higher than in the EU 28 on average.¹

Figure 2: Total receipts from taxes and social contributions (% of GDP)

Source: [Eurostat](#) (indicator code: D2_D5_D91_D61_M_D995); extraction: June 2018.

¹ The most recent data included in the comprehensive 2017 Commission report "[Taxation Trends in the European Union](#)" refer to the year 2015, so that the report does not include indications on relatively recent developments.

On the basis of Figure 2 and Tables 2 and 3 below, one can conclude:

While the Greek tax-to-GDP ratio (Figure 1) increased between 2010 and 2012, because the nominal GDP (Table 2) decreased stronger than the total tax revenues (Table 2), the ratio increased between 2014 and 2016 thanks to increasing revenues and decreasing nominal GDP.

Table 2 shows the decreasing level of taxes and social contributions between 2009 and 2013 and the accelerating improvement since 2014, particularly in 2016.

Table 2: Total receipts from taxes and social contributions (million € and % change)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Greece (million €)	77.635	81.308	77.986	77.086	74.595	73.406	69.004	69.210	69.936	73.061
Greece (% change)	9.5	4.7	-4.1	-1.2	-3.2	-1.6	-6.0	0.3	1.0	4.5
EU (million €)	5.064.199	5.063.981	4.702.152	4.904.342	5.109.682	5.295.226	5.397.890	5.575.386	5.845.754	5.933.420
EU (% change)	6.2	0.0	-7.1	4.3	4.2	3.6	1.9	3.3	4.8	1.5

Source: [Eurostat](#) (indicator code: D2_D5_D91_D61_M_D995); extraction: June 2018.

Table 3 shows that nominal GDP decreased in Greece during the whole period 2009-2016 and that it increased significantly in 2017 which should have had a positive impact on taxes and social contributions in that year (total revenues from taxes and social contributions for the whole year 2017 have not yet been published by Eurostat).

Table 3: Nominal GDP (% change)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Greece	6.8	4.0	-1.8	-4.8	-8.4	-7.6	-5.5	-1.1	-1.3	-1.2	2.0
EU	5.9	0.6	-5.8	4.2	2.9	2.0	0.8	3.4	5.4	0.7	2.8

Source: [Eurostat](#) (indicator code: nama_10_gdp); extraction: June 2018.

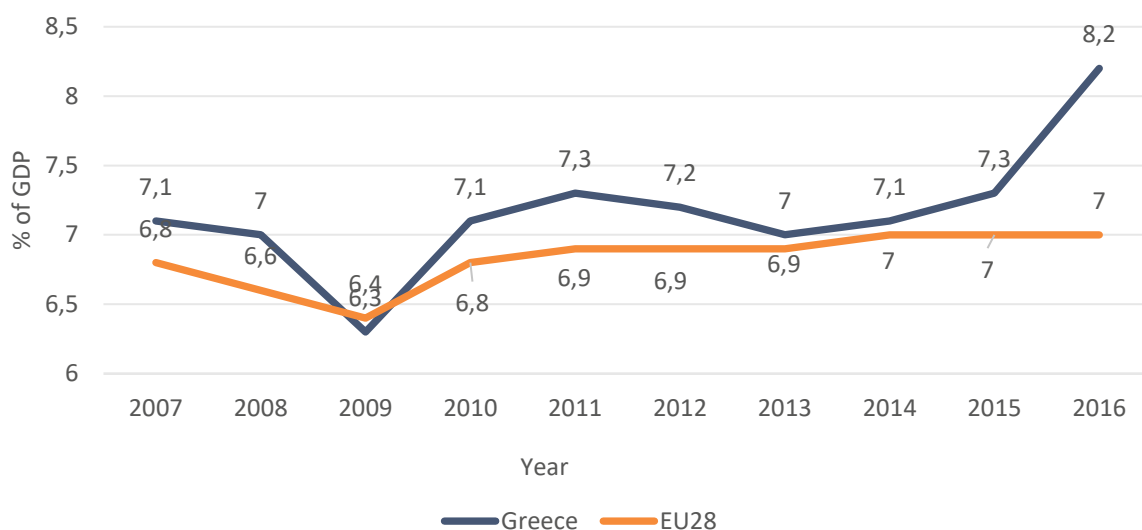
According to the [2017 OECD Revenue Statistics report on Greece](#), the tax-to-GDP ratio in Greece has increased significantly and beyond OECD average both between 2015 and 2016 and between 2000 and 2016; furthermore the level of the tax-to-GDP ratio is much higher in Greece than on average in the OECD:

- > The increase amounted to 2.2 percentage points between 2015 and 2016 (from 36.4% to 38.6%), compared to an OECD average which increased by 0.3 percentage points from 34.0% to 34.3% over the same period.
- > Between 2000 and 2016, the tax-to-GDP-ratio in Greece increased from 33.4% to 38.6%, i.e. by 5.2 percentage points, while over the same period, the OECD average increased only from 33.9% to 34.3%. During that period the highest tax-to-GDP ratio in Greece was 38.6% in 2016, with the lowest being 29.9% in 2004.

The above presented strong increase of the total receipts from taxes and social contributions in 2016 in Greece was strongly driven by growing revenues from indirect taxes as measured by the Eurostat indicators “taxes on products (incl. VAT)”, see Figure 3, and in particular by “Value Added taxes (VAT)”, see Figure 4.

Figure 3: Total receipts from taxes on products, incl. VAT (% of GDP)

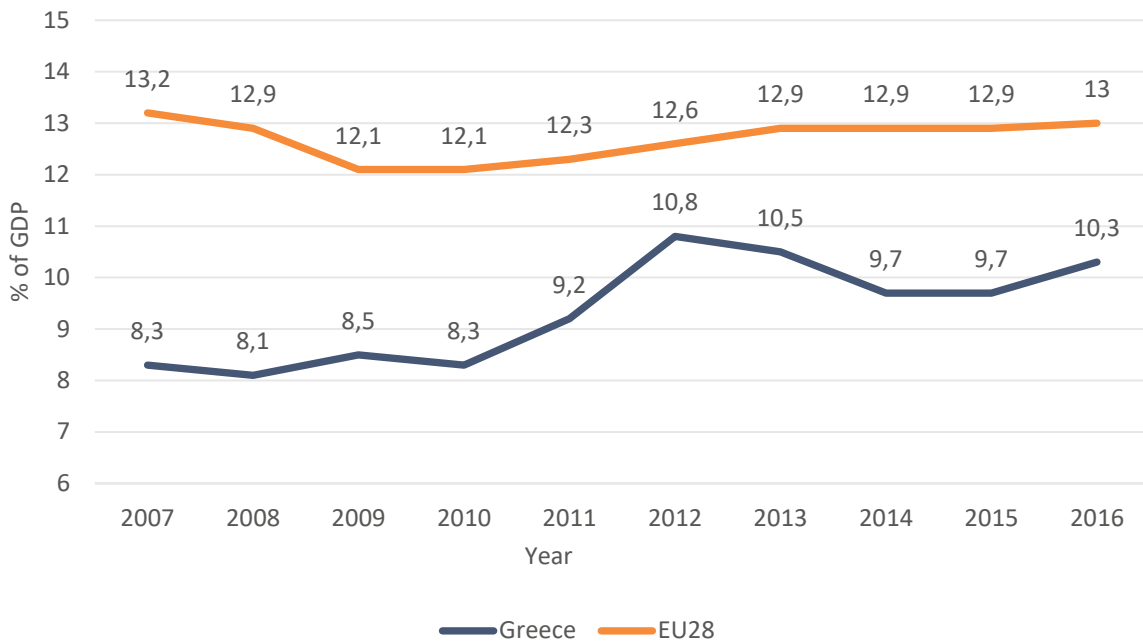
Source: [Eurostat](#) (indicator code: D21); extraction: June 2018.

Figure 4: Total receipts from Value Added Taxes (VAT) (% of GDP)

Source: [Eurostat](#) (indicator code: D211); extraction: June 2018.

On the other hand, direct taxes, as measured by the Eurostat indicator "Current taxes on income, wealth etc.", developed in Greece since 2013 rather parallel to GDP, which is reflected in the broadly flat tax-to-GDP ratio since 2013 (see Figure 5).

Figure 5: Current taxes on income, wealth etc. (% of GDP)

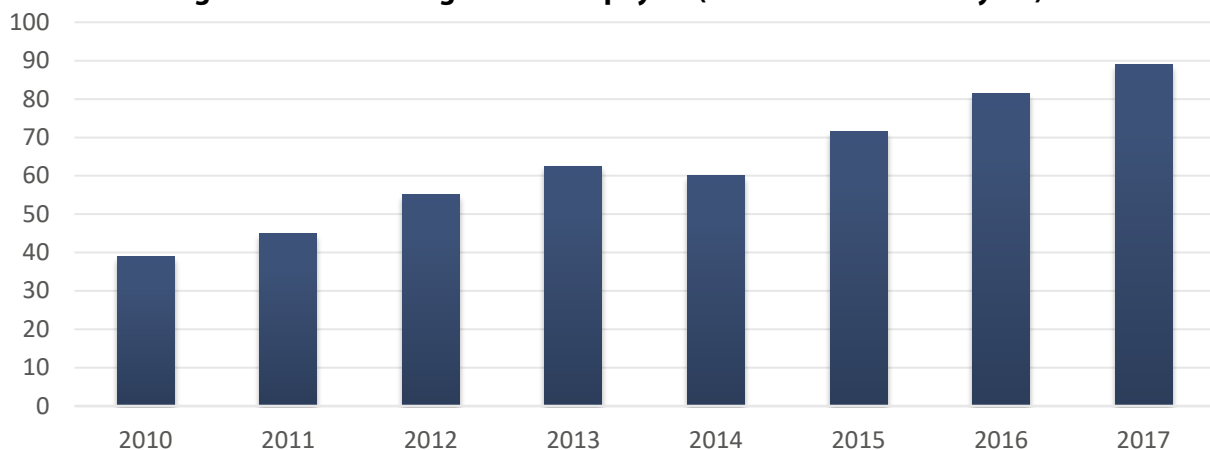


Source: [Eurostat](#) (indicator code: D5); extraction: June 2018.

3. Outstanding debt of taxpayers and collection rate of new tax debt

The level of outstanding debt of Greek taxpayers has significantly increased every year since 2010, with the exception of 2014, see Figure 6. The latest available monthly data relates to January 2018 and amounts to € 98.674 billion, which corresponds to a continuation of the increase observed since 2015.

Figure 6: Outstanding debt of taxpayers (EUR billion at end of year)

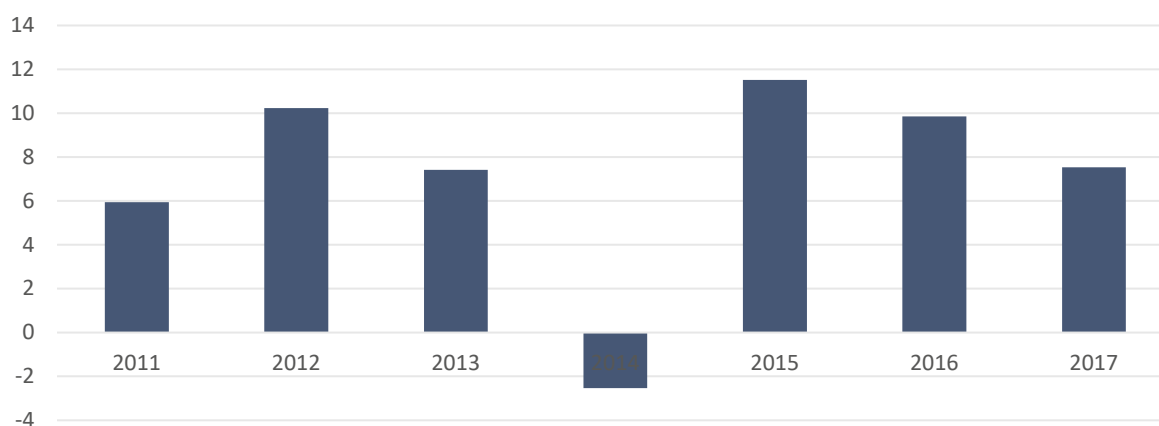


Sources: "Tax Administration Monitor" (elaborated with the technical support from the IMF and Commission), as published on the website of the Greek Tax Administration: <https://www.aade.gr/open-data/KPIs>. The Figure displays outstanding "old debt", defined as the debt accrued before 30 November of the previous year.

On the basis of the annual development of the overdue debt presented in the next figure, it can be noticed that:

- > The increase of the overdue debt has slowed down in 2016 and 2017;
- > The best development was in 2014, the only year since 2011 in which the overdue debt decreased; the worst development in 2015, when the increase amounted to € 11.5 billion.

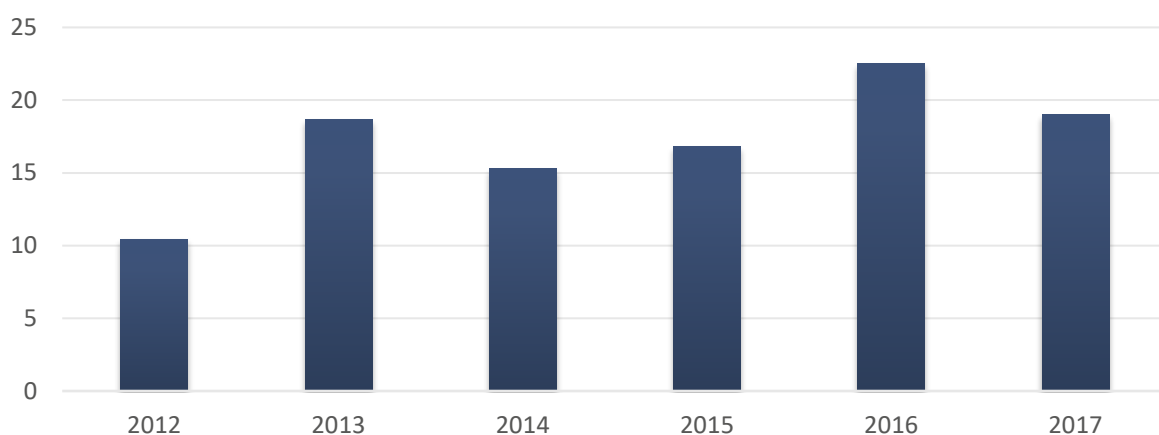
Figure 7: Increase/decrease of overdue debt from taxpayers (EUR billion)



Sources: EGOV calculations on the basis of data on outstanding "old debt" from the "Tax Administration Monitor", as published by the Greek Tax Administration: <https://www.aade.gr/open-data/KPIs>

The collection rate of new ("fresh") debt has overall increased since 2014, despite a decrease between 2016 and 2017, see Figure 7.

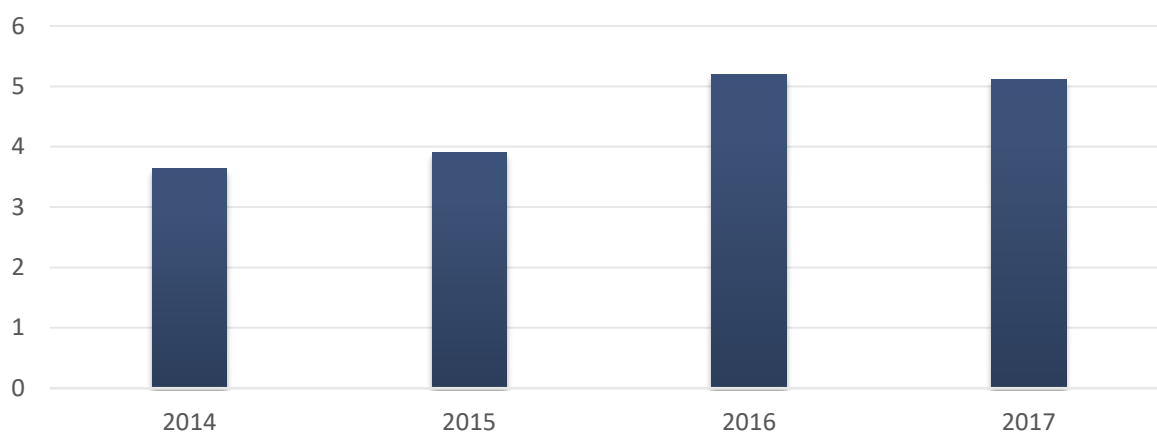
Figure 8: Collection rate of new tax debt (%)



Sources: "Tax Administration Monitor" (Greek Tax Administration: <https://www.aade.gr/open-data/KPIs>), As "New Debt" is defined the overdue balance accrued during the current year.

Since 2014, the overall collection of debt ("old" and "fresh") has, in absolute terms, strongly increased, reaching € 5 billion per year both in 2016 and 2017, see Figure 9. The latest monthly data show that the collection in January 2018 amounted to € 0.443 billion, compared to €0.327 billion, which is promising, but could also just reflect monthly fluctuations.

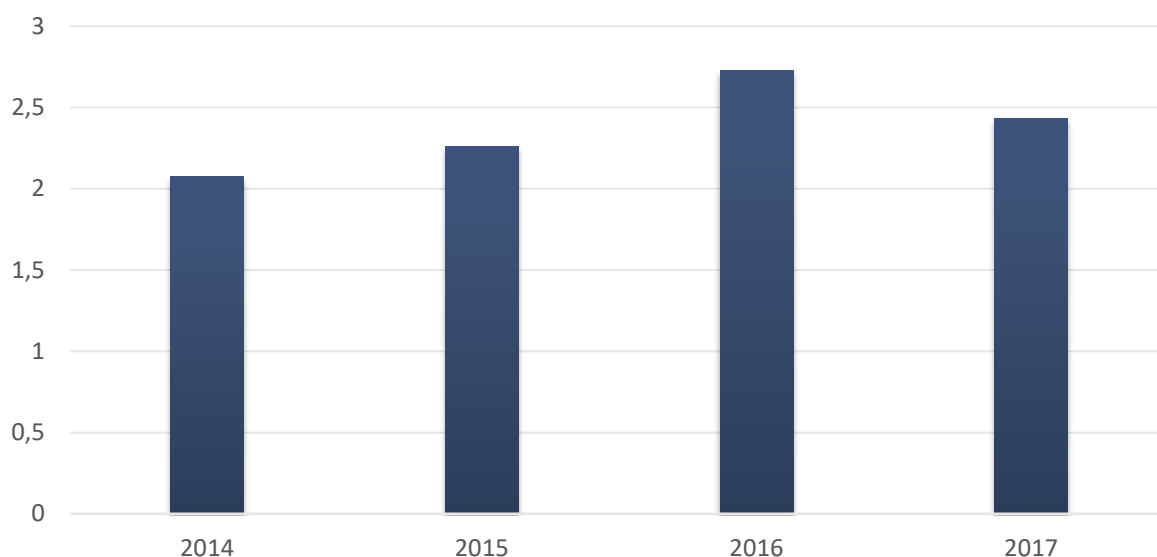
Figure 9: Collection of old and new debt (EUR billion)



Sources: EGOV calculations on the basis of data from the “Tax Administration Monitor”, as published on the website of the Greek Tax Administration: <https://www.aade.gr/open-data/KPIs>.

The collection of new tax debt, in absolute terms, has also increased since 2014, despite a decline in 2017 (from € 2.7 billion in 2016 to € 2.4 billion in 2017, see Figure 10).

Figure 10: Collection of new debt (EUR billion)



Sources: “Tax Administration Monitor” (Greek Tax Administration: <https://www.aade.gr/open-data/KPIs>). As “New Debt” is defined the overdue balance accrued during the current year

Further tax collection data from the “Tax Administration Monitor” (elaborated with the technical support from the IMF and Commission), as published by the Greek Tax Administration (<https://www.aade.gr/open-data/KPIs>), are included in the annexes of this briefing.

4. Recent Commission assessments on taxes in Greece

The most recent final Commission report which includes assessments on tax revenues of Greece is the [Compliance Report](#) (of March 2018) as part of the third programme review. While the fourth programme review is ongoing and no review or updated official supplemental Memorandum of Understanding pertaining to it has been published, the Commission has published a [draft supplemental Memorandum of Understanding](#) (May 2018) on the fourth review, which contains statements on developments on tax issues and updated prior actions in this area.

4.1 Third review

The [Commission Compliance Report](#) (of 2 March 2018) on the third review of the ESM programme includes among other the following information on developments in the area of tax revenues:

"As a result of implementing its fiscal commitments, but also due to the effective stabilisation of the economic and policy environment, Greece overachieved the primary surplus targets of the ESM programme in 2015 and 2016. (...) The over-performance recorded in 2016 was largely driven by expenditure restraint, a number of factors that will only have a limited impact in the following years, and a quick pace in clearing unprocessed tax refunds, the costs of which are removed in the programme definition of the government balance." (page 6 of the Compliance Report)."

"The expected over-performance for 2017 is to a large extent driven by underspending against the 2017 budget ceilings, and to a smaller part by overall better-than-expected revenue dynamics despite the large shortfall of revenues from direct taxation. (...) Revenue growth in 2017 was supported by strong collection of tax arrears including of property taxes, higher-than-expected social contributions and non-tax revenues. These factors compensated the shortfalls in declared tax bases for direct taxes, higher-than-expected effects of the stock-piling on tobacco, and a faster clearing of tax refunds prompted by administrative efficiency gains and programme commitments." (pages 6/7 of the Compliance report).

The mentioned shortfalls in declared direct taxes (also presented in sections 2 and 3 of this briefing) in 2017 was unexpected against the background that - as mentioned on p. 9 of the Compliance Report on the third review - a structural personal income tax reform (adopted in 2015 and 2016) was calculated (by the Commission) to have a positive impact on tax revenues of about 1 % of GDP in 2017. Furthermore, the Commission assessment of strong collection of tax arrears in 2017 appears somehow optimistic given the official data presented in section 4 of this briefing, which show that the total overdue tax by Greek tax payers remains significant and that the overall progress in terms of tax collection has been mixed.

On indirect taxes, the Compliance Report on the third review states that the *"Greek authorities extended the exemption of VAT discount until end June 2018 for five islands that had been badly affected by the migration crisis. The Compliance Report assesses in that respect that the "decision of the Greek authorities to extend the VAT discount has a relatively limited fiscal cost in 2018 and does not compromise attaining the fiscal target of 3.5 % of GDP, but it does delay the completion of an important structural reform to the VAT system, as maintaining a dual-rate system results in a higher administrative cost and create scope for tax evasion."* (pages 7/8).

Furthermore, the Compliance Report mentions that Greece has made continued progress on the establishment of **the IPRA**: *“The performance contract between the Minister of Finance and the head of the Agency has been signed. It includes qualitative and quantitative targets, including one on collection efficiency. The Authority has started to implement its new human resources policy defined in the policy paper: staff has been assessed and allocated to job described positions. The level of organic positions for the medium term has been set to 15 100 organic positions, in agreement with the European institutions. This new level corresponds to an increase of about 1 800 positions, increase which is needed to meet needs of the public revenue administration.”*

Progress has also been assessed regarding **tax compliance and the fight against tax evasion**: *“Regarding the fight against tax evasion, the authorities have passed primary and secondary legislation which is needed to rationalise competing and overlapping competences between justice and the tax administration and reduce the burden on the tax administration from older audit cases. The legislation is in line with the previously agreed policy paper on improving the model of cooperation between justice and tax administration in the fight against high level tax fraud. Customs efficiency and fight against smuggling have been reinforced by the long expected deployment of scanners in four border points or ports. The scanners are now fully operational.”*

Box 1b: Deliverables relating to taxation included in the 4th review

In accordance with the [Compliance report of March 2018](#), the key deliverables under the ongoing review (4th review), include in the area of taxation the following measures:

<p>Improving fight against tax evasion. Cooperation Justice – IAPR. The previously received pending orders not in their final stage of audit will be transferred back to the prosecutors by February 2018.</p>	February 2018
<p>Improving public revenue collection and debt management. The procurement of the software allowing for further automation of the debt collection, embracing notably fully automatized garnishment procedure, with a key procedural step as specified in the TMU completed by February 2018</p>	February 2018
<p>Fight smuggling and improve customs efficiency. The authorities will pass, if necessary, legislation, by March 2018 to reinforce domestic tobacco manufacturers' responsibility of their distributors by supply chain agreements to be implemented by May 2018.</p>	March 2018
<p>EFKA. Single SSC debt database. <i>(In order to ensure full completion of the registration of all social security contributions debts in the single social-security-contribution debt database managed by the Single Collection Centre for Social Security (KEAO), the authorities will set up a dedicated team, by December 2017, to start clearing the paper cases and introduce the relevant information into KEAO database).</i> By March 2018, the team will produce a report about the cases that have been dealt with until then, and based on the number of the remaining cases to be checked, will propose a timeplan for completion of the integration into KEAO debt database</p>	March 2018
<p>Chart of Accounts - Financial Management Information System. Finalize the integration of the Financial Management Information System (FMIS) and the new Chart of Accounts (key deliverable, May 2018) so as to ensure the full use of the FMIS to support the implementation of the new Chart of Accounts in the 2019 State budget.</p>	May 2018
<p>Arrears audit. Measures to tackle structural problems. Based on the recommendations of the final report presented to the authorities and the institutions, the authorities will take corrective actions to address structural shortcomings before end-April 2018</p>	April 2018

4.2 Fourth review

No final or draft compliance report on the fourth review of the ESM programme for Greece is available at the date of preparation of this briefing.

The only available document is the [draft supplemental Memorandum of Understanding](#) of 23 May 2018.

It contains - inter alia - the following statements on developments regarding tax revenues:

*"The general government primary balance in programme terms reached 4.2% of GDP in 2017, significantly outperforming the programme target for three consecutive years. **The outturn of 2017 was supported by a large amount of measures, in particular the 2016 pension reform and the reform of indirect taxation, while the yield from the Personal income tax reform was below expectations. An additional boost was provided by sizeable payments of tax arrears through the Voluntary Disclosure Initiative and through social contributions, while most of the overperformance was however accounted for by lower-than-expected spending, in particular on investment.**"*

*"The authorities, **as a prior action, will bring forward the implementation of the personal income tax measures to 2019 if the IMF, in cooperation with the European institutions and the Greek authorities, in the context of the final programme review, considers that, based on a transparent forward looking assessment, a frontloaded implementation is needed in order to reach the agreed 3.5% primary surplus fiscal target in 2019, which should be reached without growth-detrimental measures, and if needed will adopt legislation, in agreement with the institutions, to ensure the exact achievement of the fiscal target, in a manner that is positive for growth.** In addition and based on an assessment and agreement by all institutions and in consultation with the Greek authorities, following a transparent process, the authorities will adopt the necessary secondary legislation for the **implementation of the expansionary package starting in 2019. The amount to be implemented will be in line with the institutions' projected over-performance relative to the agreed medium-term targets – on the assumption that the contractionary measures will have already been built into the baseline scenario – in order to ensure the achievement of the targets.**"*

*"Revenue collection has been hampered by **complicated legislation, poor administration reflected by chronically weak enforcement, political interference and generous amnesties.** To break from this practice and build a responsible tax and social security payment culture, **the government firmly commits to take strong actions** to ensure the independence of the revenue services and improve compliance and collection."*

*"The authorities will produce, by May 2018, a policy paper on the ways and means **to curb the regular increase in public tax debt.**"*

Box 1c: Most recent set of prior actions relating to taxation

In accordance with the [draft supplemental Memorandum of Understanding](#) of 23 May 2018, Greece has to deliver - inter alia - prior actions in the areas of taxation:

Adopt the **Medium-Term Fiscal Strategy (MTFS)** 2019-22 that will set spending ceilings consistent with ESM programme targets and a primary surplus of 3.5% of GDP for 2019-2022.

No deadline mentioned

Bring forward the implementation of the **personal income tax measures** to 2019 if the IMF, the European institutions and the Greek authorities, in the context of the final programme review, consider that a frontloaded implementation is needed in order to reach the agreed 3.5% primary surplus fiscal target in 2019

2019

Package of measures: (a) review of preferential tax treatments for the **shipping industry** in the light of the indications of the Commission; (b) undertake a technical review of the Income tax Code after its 3-year application, (c) reform the **business tax incentives** for employment, environmental protection, and the production of audio-visual work in agreement with the institutions; (d) codify and simplify the **VAT legislation** and (e) review the **Tax Procedure Code** and (f) review of the application of the **Code of Public Revenue Collection** for auctions and e-auctions.

No deadline mentioned

Package of measures relating to property taxes (i.a. review of the **stamp duty code**). The package includes the development by July 2018 of a permanent IT system for property revaluation

No deadline mentioned (except for the IT system for property revaluation)

Review the implementation of the **capital gains tax on real estate** and adopt legislation if needed

May 2018

Elimination of the VAT discount on the remaining islands

End June 2018

Independent Authority of Public Revenue: Implementation of agreed hiring plan for 2017-2018 (starting process of hiring 728 new staff, including 28 IT staff, one entry for one exit as from 2018 etc.)

No deadline for completion mentioned

Pursuit/completion of the procurement of the software allowing for **further automation of debt collection**, embracing notably fully automated garnishment procedure

No deadline mentioned

Pass, if necessary, legislation to reinforce manufacturer's responsibility of their distributors by supply chain agreements

No deadline mentioned

ANNEXES

The sources used in the annexes are the Greek "Tax Administration Monitor", as published on the website of the Greek Tax Administration:

<https://www.aade.gr/open-data/KPIs>

Tax Administration Monitoring: Debt collection																					
Performance indicators	2013	2014	2015	2016	2017	2017												2018			
						JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR
Debt collection (YTD amounts in billion euros)																					
Stock of outstanding ("old") debt (€billion) (1)=(5)+(6)+(7)+(8) [I]	62,552	60,022	71,533	81,384	88,924	91,778	91,355	91,030	90,755	90,438	90,168	89,872	89,680	89,488	89,307	89,108	88,924	98,674	98,340	97,885	97,529
Stock of outstanding ("old") debt of Individuals (€billion) (2)				26,289	28,887	30,175	29,994	29,798	29,617	29,481	29,343	29,216	29,103	29,003	28,901	28,803	28,887	32,466	32,267	32,011	31,831
Stock of outstanding ("old") debt of Legal Entities (€billion) (3)				34,802	38,194	39,404	39,181	39,057	38,902	38,885	38,823	38,638	38,533	38,445	38,374	38,278	38,194	41,808	41,632	41,461	41,286
Stock of outstanding ("old") debt of other taxpayers (€billion) (4)				0,000	0,000	0,003	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,004	0,003	0,000	0,000
Stock of outstanding ("old") debt of Individuals and Legal Entities (€billion) (5)=(2)+(3)=(4)			54,624	61,091	67,081	69,582	69,175	68,855	68,519	68,366	68,166	67,854	67,636	67,448	67,275	67,081	67,081	74,278	73,902	73,472	73,117
Stock of outstanding ("old") debt of Social Public Enterprises, Municipal Enterprises etc. (€billion) (6)			6,022	8,047	8,927	9,049	9,042	9,038	9,036	8,945	8,943	8,935	8,934	8,933	8,932	8,931	8,927	10,571	10,570	10,567	10,567
Stock of outstanding ("old") debt of Bankrupts (€billion) (7)			10,730	12,090	12,761	12,990	12,982	12,981	13,044	12,970	12,902	12,927	12,954	12,951	12,945	12,941	12,761	13,671	13,713	13,691	13,691
Zero, temporary (fictitious) and other TAX ID numbers that were used in the past for specific reasons (€billion) (8)			0,158	0,156	0,155	0,157	0,157	0,157	0,157	0,156	0,156	0,156	0,156	0,156	0,155	0,155	0,155	0,155	0,154	0,154	0,154
Collections against "old" debt (€billion) (9) (KPI 1)		1,561	1,641	2,475	2,678	0,322	0,593	0,879	1,101	1,340	1,563	1,799	1,970	2,146	2,318	2,505	2,678	0,350	0,708	0,985	1,295
Write-offs against "old" debt (€billion)		0,893	0,496	1,258	1,049	0,200	0,378	0,477	0,524	0,674	0,751	0,819	0,881	0,918	0,962	1,020	1,049	0,157	0,235	0,392	0,530
"New" debt that was added to the books from each month up to month prior to the reference month (€ billion) (10) [II, III]			15,916	13,906	12,931	1,630	2,619	3,277	4,031	4,748	5,475	7,483	8,551	9,257	10,444	11,631	12,931	0,766	2,779	3,555	4,154
Collections against "new" debt (€billion) (11)			2,261	2,727	2,435	0,048	0,204	0,367	0,499	0,629	0,783	0,944	1,174	1,404	1,735	2,043	2,435	0,093	0,246	0,429	0,595
Write-offs against "new" debt (€billion) (12)			0,295	0,252	0,209	0,003	0,011	0,019	0,023	0,061	0,084	0,092	0,099	0,113	0,130	0,170	0,209	0,001	0,016	0,020	0,027
Collection rate (%) against "new" debt (13)=(11)/(10)-(12)			14,5%	20,0%	19,1%	2,9%	7,8%	11,3%	12,5%	13,4%	14,5%	12,8%	13,9%	15,4%	16,8%	17,8%	19,1%	0,122	8,9%	12,1%	14,4%
"New" debt that was added to the books from each month up to month prior to the reference month excluding the non-tax categories (€ billion) (14) [IV]		13,768	13,480	12,157	10,875	0,737	1,649	2,277	2,991	3,590	4,282	5,723	6,661	7,323	8,476	9,614	10,875	0,693	2,601	3,309	3,665
Collections against "new" debt excluding the non-tax categories (€billion) (15)		2,074	2,221	2,682	2,391	0,047	0,202	0,361	0,490	0,617	0,767	0,924	1,150	1,374	1,701	2,004	2,391	0,092	0,233	0,410	0,566
Write-offs against "new" debt excluding the non-tax categories (€billion) (16)		0,209	0,284	0,232	0,199	0,003	0,010	0,018	0,021	0,059	0,080	0,087	0,094	0,107	0,123	0,162	0,199	0,001	0,016	0,019	0,025
Collection rate (%) against "new" debt (17)=(15)/(14)-(16) excluding non-tax categories (KPI 2)		15,3%	16,8%	22,5%	22,4%	6,4%	12,3%	16,0%	16,5%	17,5%	18,3%	16,4%	17,5%	19,0%	20,4%	21,2%	22,4%	13,2%	9,0%	12,5%	15,5%
REMARKS:																					
I. As "Old Debt" is defined the debt accrued before 30th November of previous year (deducting collections and write-offs).																					
II. As "New Debt" is defined the overdue balance standing this current year (without deductions of collections and write-offs).																					
III. The data of "New Debt" refers to the stock of New Debt at the end of the previous month of the month report while the data of "Old Debt" refers to the stock of Old Debt standing the current month.																					
IV. The particular indicators are calculated with the exclusion of the following tax categories: 25 (Other contributions), 27 (Parafiscal taxes), 31 (Rentals), 32 (Services), 36 (Loans), 37 (Other parafiscal charges), 38 (Other Penalties non-tax), 39 (Revenue stamps), 41 (Debits) and 49 (Other Fines non-tax).																					
V. The reported particulars for the year 2017 are YTD.																					

Tax Administration Monitoring: Debt collection by LDU																						
Performance Indicators	2013 year end	2014 year end	2015 year end	2016 year end	2017 year end	2017												2018				
						JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	
LDU - Debt Collection (YTD amounts in billion euros)																						
Stock of outstanding ("old") debt (€billion) (1)=(2)+(3)+(4)+(5)+(6)+(7)+(8) [I]	25,614	34,572	46,078	54,300	61,527	60,049	60,960	61,640	61,590	61,410	61,340	61,340	61,341	61,378	61,331	61,242	61,527	67,951	67,879	67,742	67,617	
Stock of outstanding ("old") debt of Individuals (€billion) (2)	4,793	6,073	6,747	6,850	6,753	8,211	8,070	8,340	8,320	8,220	8,210	8,090	7,839	7,858	7,837	7,119	6,753	7,676	7,584	7,511	7,427	
Stock of outstanding ("old") debt of Legal Entities (€billion) (3)	1,534	7,244	11,672	13,560	15,283	16,144	15,930	16,050	16,030	15,680	15,670	15,610	15,522	15,536	15,481	15,347	15,283	17,530	17,450	17,333	17,292	
Stock of outstanding ("old") debt of Social Public Enterprises, Municipal Enterprises etc. (€billion) (4)	3,532	3,559	5,114	6,750	7,528	7,631	7,630	7,630	7,620	7,530	7,510	7,510	7,506	7,507	7,506	7,526	7,528	9,133	9,134	9,135	9,134	
Stock of outstanding ("old") debt of bankrupts (€billion) (5)	5,840	6,085	6,726	7,070	6,986	7,309	7,280	7,250	7,250	7,230	7,210	7,190	7,002	7,002	6,979	6,990	6,986	7,726	7,663	7,664	7,662	
Stock of outstanding ("old") debt of special liquidation (€billion) (6)	6,886	6,968	7,199	7,540	7,734	7,710	7,710	7,710	7,710	7,710	7,710	7,710	7,707	7,706	7,706	7,727	7,734	7,843	7,846	7,845	7,845	
Stock of outstanding ("old") debt of other taxpayers (€billion) (7) [II]	2,974	3,534	4,061	3,840	4,235	4,194	4,970	5,010	5,010	4,930	4,920	4,780	4,575	4,580	4,546	4,456	4,235	4,786	4,665	4,652	4,624	
Stock of outstanding ("old") debt characterised as "no collectible" (€billion) (8)	0,054	1,108	4,558	8,690	13,007	8,850	9,370	9,650	9,650	10,110	10,110	10,450	11,189	11,189	11,275	12,077	13,007	13,258	13,537	13,603	13,634	
Collections against "old" debt (€billion) (9)	0,179	0,172	0,153	0,242	0,332	0,027	0,047	0,077	0,097	0,122	0,143	0,180	0,196	0,213	0,232	0,280	0,332	0,036	0,071	0,114	0,139	
Write-offs against "old" debt (€billion) (10)	0,042	0,571	0,180	0,872	0,775	0,150	0,300	0,358	0,384	0,517	0,576	0,626	0,672	0,690	0,719	0,763	0,775	0,117	0,166	0,285	0,379	
"New" debt that was added to the books of the LDU from each month up to month prior to the reference month (€billion) (11) [III,IV]	4,366	6,716	7,278	6,552	6,697	1,448	1,650	2,240	2,470	2,840	4,312	4,574	5,159	5,586	5,840	6,014	6,697	1,572	1,816	2,224	2,305	
Collections against "new" debt (€billion) (12)	0,152	0,224	0,302	0,395	0,365	0,008	0,028	0,068	0,102	0,122	0,140	0,175	0,196	0,239	0,275	0,313	0,365	0,026	0,052	0,119	0,195	
Write-offs against "new" debt (€billion) (13)	0,032	0,039	0,130	0,115	0,114	0,001	0,001	0,004	0,004	0,037	0,048	0,051	0,051	0,056	0,062	0,087	0,114	0,009	0,010	0,010	0,012	
Total collection against "old and new" debt (€billion) (14)=(9)+(12) KPI (3)	0,331	0,396	0,455	0,637	0,698	0,035	0,075	0,145	0,199	0,244	0,283	0,355	0,392	0,452	0,507	0,592	0,698	0,063	0,125	0,235	0,337	
Total write-off against "old and new" debt (15)=(10)+(13)	0,074	0,610	0,310	0,987	0,888	0,151	0,301	0,362	0,388	0,554	0,624	0,677	0,723	0,746	0,782	0,850	0,888	0,126	0,176	0,295	0,391	
REMARKS:																						
I. As "Old Debt" is defined the debt accrued before 30th November of previous year.																						
II. "Other taxpayers" are inactive taxpayers who have interrupted their professional activity.																						
III. As "New Debt" is defined the overdue balance standing this current year.																						
IV. The data of "New Debt" refers to the stock of New Debt at the end of the previous month of the month report while the data of "Old Debt" refers to the stock of Old Debt standing the current month.																						
V. The reported particulars for the year 2017 are YTD.																						

Tax Administration Monitoring: Audit of fresh cases																		
Performance Indicators		2017													2018			
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total	JAN	FEB	MAR	APR
Cases audited																		
LTAC	No. of completed full scope audits (1a)	0	13	43	32	28	41	38	18	13	9	11	46	292	37	18	12	1
	No. of completed partial audits (1b)	5	14	16	12	8	8	10	1	10	16	8	7	115	10	4	6	2
HWIACC	No. of completed full scope audits HWIACC (2a)	0	0	21	8	14	5	3	2	3	4	5	100	165	5	2	0	1
	No. of completed partial audits HWIACC (2b)	1	5	60	49	49	25	12	15	16	13	35	508	788	9	18	16	15
DOY	No. of completed full scope audits (3a)	95	163	324	224	340	314	216	96	246	330	393	864	3.605	513	255	190	178
	No. of completed partial audits (3b)	1.432	2043	2201	974	1687	1317	966	702	1398	1841	2044	2744	19.349	2.100	1.409	1.485	1.314
FAE	No. of completed full scope audits (4a)	9	16	56	25	37	55	12	12	16	39	24	50	351	63	59	36	13
	No. of completed partial audits (4b)	111	132	269	103	224	186	135	79	246	237	168	224	2.114	222	207	227	163
The whole GSPR	Total No. of completed full scope audits (5a)=(1a)+(2a)+(3a)+(4a)	104	192	444	289	419	415	269	128	278	382	433	1.060	4.413	618	334	238	193
	Total No. of completed partial audits (5b)=(1b)+(2b)+(3b)+(4b)	1.549	2.194	2.546	1.138	1.968	1.536	1.123	797	1.670	2.107	2.255	3.483	22.366	2.341	1.638	1.734	1.494
Fresh cases audited																		
LTAC	No. of completed full scope audits of fresh cases LTAC (6a)	0	1	1	2	1	5	3	1	2	2	3	2	23	1	1	0	0
	No. of completed partial audits of fresh cases LTAC (6b)	3	7	9	5	4	3	4	1	5	9	2	1	53	1	0	1	0
HWIACC	No. of completed full scope audits of fresh cases (7a)	0	0	2	0	0	0	0	0	0	0	0	0	2	0	0	0	0
	No. of completed partial audits of fresh cases (7b)	0	0	4	0	1	0	0	0	0	0	2	5	12	0	2	0	2
DOY	No. of completed full scope audits of fresh cases (8a)	10	6	27	14	27	25	28	14	47	77	86	189	550	10	12	31	10
	No. of completed partial audits of fresh cases (8b)	1.168	1596	1464	578	1052	763	533	395	787	874	866	870	10946	1.130	945	1.135	893
FAE	No. of completed full scope audits of fresh cases (9a)	0	2	1	1	2	4	4	2	4	3	2	7	32	2	2	6	0
	No. of completed partial audits of fresh cases (9b)	92	102	189	76	184	133	90	57	189	160	93	92	1457	100	152	177	137
The whole GSPR	Total No. of completed full scope audits of fresh cases (10a)=(6a)+(7a)+(8a)+(9a)	10	9	31	17	30	34	35	17	53	82	91	198	607	13	15	37	10
	Total No. of completed partial audits of fresh cases (10b)=(6b)+(7b)+(8b)+(9b)	1.263	1705	1666	659	1241	899	627	453	981	1043	963	968	12.468	1.231	1.099	1.313	1.032
	Percentage of audits of fresh cases in total completed audits by the whole GSPR (11)=(10a+10b)/(5a+5b) (KPI 4)	77,01%	71,84%	56,76%	47,37%	53,25%	47,82%	47,56%	50,81%	53,08%	45,20%	39,21%	25,67%	48,83%	42,04%	56,49%	68,46%	61,77%

Tax Administration Monitoring: HWIACC																				
Performance Indicators	2014 year end	2015 year end	2016 year end	2017 year end	2017												2018			
					JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR
HIGH WEALTH INDIVIDUALS AUDIT AND COLLECTION CENTER (HWIACC)																				
Total amount of audits directed at self-employed and high wealth individuals, Offshore companies and Remittances. Monthly numbers except for the number of audits in progress																				
Number of audits in progress (YTD Particulars) at the beginning of the month (1)					4.944	4.943	4.957	4.879	4.846	4.791	4.811	4.809	4.794	4.799	4.799	4.863	4.366,00	4.386	1.224	1.456
No. of audits opened (2)					0	21	4	24	8	51	14	2	24	17	104	111	35	188	251	75
No. of completed audits (3)	693	488	252	953	1	5	81	57	63	30	15	17	19	17	40	608	14	20	16	16
No. of audits completed (fresh cases)				14	0	0	6	0	1	0	0	0	0	0	2	5	0	2	0	2
No. of audits in progress (YTD particulars) at the end of the month (4)=(1)+(2)-(3)					4.943	4.957***	4.879***	4.846	4.791	4.811***	4.809***	4.794	4.799	4.799	4.863	4.366	4.386***	1.224***	1.456***	1.330***
Assessed taxes (from audits) during the month (€ million) (5)		416,66	506,40	589,91	0,04	0,21	24,35	46,62	43,81	26,95	3,54	0,01	315,81	2,45	1,73	124,40	9,15	0	0,05	0,49
Assessed penalties (from audits) during the month (€ million) (6)		0,51	0,44	0,93	0,01	0,01	0,02	0,10	0,01	0,01	0,73	0,00	0,00	0,00	0,00	0,03	0,00	0	0	0,00
Total amount of Assessed Taxes and Penalties (7)=(5)+(6)		417,17	506,85	590,84	0,04	0,21	24,37	46,73	43,82	26,96	4,26	0,01	315,81	2,45	1,74	124,43	9,15	0	0,05	0,49
Write-offs against total no. of Assessed Taxes and Penalties (8)			34,20	117,58	0,00	0,00	2,76	26,42	19,25	6,65	0,00	0,00	62,47	0	0	0,03	0	0	0	0,02
Total no. of Assessed Taxes and Penalties (after write-offs) (9)=(7)-(8)			472,64	473,26	0,04	0,21	21,62	20,31	24,57	20,31	4,26	0,01	253,34	2,45	1,74	124,40	9,15	0,00	0,05	0,47
Collected Taxes and Penalties from the assessed amounts of each month (€million) (10)			22,78	9,94	0	0	0	0,06	0,08	0,06	0	0,01	0,08	0	0,02	9,63	0,15	0	0	0,00
Collected Taxes and Penalties from the assessed amounts of the audits of previous months of the current year and audits of previous years (€million) (11)			37,04	47,04	4,20	2,68	2,82	4,01	11,13	3,04	2,56	2,04	2,07	8,64	2,10	1,75	5,23	4,77	2,79	3,56
Total no. of Collected Taxes and Penalties (12)=(10)+(11)		63,63	59,81	56,99	4,20	2,68	2,82	4,07	11,21	3,10	2,56	2,04	2,16	8,64	2,12	11,38	5,38	4,77	2,79	3,56
%Collected of all assessed tax and penalties (KPI 6)**		15,25%	12,66%	12,04%			13,07%	20,06%	45,64%	15,26%	59,95%		0,85%	352,27%	122,13%	9,15%	58,77%	-		756,93%
Number of cases of HWIAC submitted to the state prosecutor for tax evasion, Monthly numbers.																				
Number of cases (audit per taxpayer)		69	83	33	0	0	0	4	6	7	6	0	3	0	6	1	9	26	4	2
Number of audits* submitted to HWIACC by order of the Prosecutor																				
Number of audits in progress (YTD Particulars) at the beginning of the month (audits submitted by order of the prosecutor) (13)					1.989	1.989	2.003	1.943	1.920	1.877	1.878	1.880	1.866	1.876	1.875	1.941	1.466,00	1.483	818	813
No. of audits opened (audits submitted by order of the prosecutor) (14)					0	18	2	22	3	24	14	2	23	14	102	89	30,00	16	8	10
No. of completed audits (audits submitted by order of the prosecutor) (15)			183	845	0	4	62	45	46	23	12	16	13	15	36	573	13,00	16	13	16
No. of audits in progress (YTD particulars) at the end of the month (audits submitted by order of the prosecutor) (16)=(13)+(14)-(15)					1.989	2.003	1.943	1.920	1.877	1.878	1.880	1.866	1.876	1.875	1.941	1.457	1.483,00	818****	813	626****
Total no. of Assessed Taxes and Penalties from audits submitted by order of the prosecutor			445,75	428,16	0	0,13	16,61	14,04	9,32	18,13	1,16	0,01	253,31	2,08	1,73	111,65	9,15	0,00	0	0,01
Total no. of Collected Taxes and Penalties from audits submitted by order of the prosecutor			35,58	48,05	2,55	1,45	2,02	3,62	10,54	2,17	1,63	1,56	1,75	8,26	1,37	11,12	4,83	4,38	2,08	1,56
REMARKS																				
* The above data are monthly, except for those about the number of audits in progress.																				
**The number of audits refers to the total number of audits (audit per taxpayer) performed following orders by the Prosecutor, as one order may be associated with more than one audits.																				
***Nominator: Collected Taxes and Penalties from the assessed amounts of each month + Collected Taxes and Penalties from the assessed amounts of the audits of previous months of the current year and audits of previous years, Denominator: Total no. of Assessed Taxes and Penalties during the month. Therefore extreme values (i.e. percentage>100%) may occur.																				
****The determination of the number of audits in progress at the end of the month occurred after verifying Elenix's system.																				

Tax Administration Monitoring: YEDDE																			
Performance Indicators	2015 year end	2016 year end	2017 year end	2017												2018			
				JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR
YEDDE																			
Investigations for VAT fraud																			
Number of investigations for VAT fraud in progress at the beginning of the month (1)				43	60	59	57	75	81	78	87	91	93	98	93	91	92	84	85
No. of investigations for VAT fraud opened (2)				20	8	14	25	19	11	13	11	17	14	13	9	16	10	15	5
No. of completed investigations for VAT fraud (3)		165	126	3	9	16	7	13	14	4	7	15	9	18	11	15	18	14	11
Number of investigations for VAT fraud in progress at the end of the month (4)=(1)+(2)-(3)				60	59	57	75	81	78	87	91	93	98	93	91	92	84	85	79
Revenue foregone from investigations for VAT fraud (€million) (5)		60,25	23,06	0,02	3,88	3,44	0,35	0,48	5,00	0,04	0,27	1,10	1,42	4,38	2,69	1,65	0,39	4,92	5,37
Number of TINs (companies) deregistered as missing traders		100	81	1	5	10	6	10	9	1	4	10	5	14	6	6	6	10	7
Other Investigations																			
Number of other investigations in progress at the beginning of the month (6)				1004	1004	1022	1042	1094	1190	1227	1235	1234	1232	1215	1500	1.493	1.508	1532	1539
No. of other investigations opened (7)				18	39	46	57	108	55	12	8	17	35	379	45	51	45	41	19
No. of other investigations completed (8)		255	330	18	21	26	5	12	18	4	9	19	52	94	52	36	21	34	33
Number of other investigations in progress at the end of the month (9)=(6)+(7)-(8)				1004	1022	1042	1094	1190	1227	1235	1234	1232	1215	1500	1493	1.508	1.532	1.539	1.525
Revenue foregone from other investigations (€million) (10)		26,14	78,71	0,44	3,69	1,22	11,02	4,41	13,32	4,32	1,27	18,29	3,00	13,58	4,15	1,31	7,08	11,85	26,54
Total No. of completed investigations (11)=(3)+(8)		420	456	21	30	42	12	25	32	8	16	34	61	112	63	51	39	48	44
Number of entities with tax and custom offences from investigations (12)		244	279	9	14	21	9	21	20	4	12	27	39	83	20	19	21	30	29
Total Revenue foregone from investigations (€million) (13)=(5)+(10)		86,39	101,77	0,47	7,57	4,65	11,37	4,89	18,31	4,35	1,54	19,39	4,42	17,95	6,85	2,96	7,47	16,77	31,91
Preventive Audits																			
Number of targeted preventive audits in the month (14)				331	425	343	486	736	170	289	425	392	202	214	333	242	306	394	548
Number of completed preventive audits in the month (15)		4.447	4.346	331	425	343	486	736	170	289	425	392	202	214	333	242	306	394	548
Number of entities with tax and custom offences from preventive audits (16)				192	227	184	259	466	108	154	210	224	121	119	186	138	173	253	349
Number of investigations* submitted to YEDDE by order of the Prosecutor																			
Number of investigations in progress (YTD Particulars) at the beginning of the month (investigations submitted by order of the prosecutor) (17)				514	529	560	600	645	736	1.115	1.108	1.110	1.110	1.082	1.055	1.015	1.010	1.057	1.073
No. of investigations opened (investigations submitted by order of the prosecutor) (18)				39	48	69	64	123	405	10	9	51	13	29	4	31	62	45	0
No. of completed investigations (investigations submitted by order of the prosecutor) (19)		235	363	24	17	29	19	32	26	17	7	51	41	56	44	36	15	29	13
No. of investigations in progress (YTD particulars) at the end of the month (investigations submitted by order of the prosecutor) (20)=(17)+(18)-(19)				529	560	600	645	736	1.115	1.108	1.110	1.110	1.082	1.055	1.015	1.010	1.057	1.073	1.060
Total Revenue foregone from investigations submitted by order of the prosecutor (€million)		11,87	25,61	0,27	0,32	1,16	0,07	0,38	0,25	4,82	0,06	2,01	0,60	0,97	14,69	0,67	0,71	0,18	0,08
REMARKS:																			
* The above data are monthly, except for those about the number of audits in progress.																			
* The data concerning the investigations by order of the prosecutor refers to number of TINs.																			

Tax Administration Monitoring: Compliance																					
Performance Indicators	2013 end year	2014 end year	2015 year end	2016 year end	2017 year end	2017												2018			
						JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR
Compliance																					
Total tax paid on time for VAT (€million)	9.063,97	8.521,35	7.851,21	9.700,42	10.149,72	1.063,72	792,33	507,86	850,90	935,42	772,29	991,74	935,23	704,02	1.088,66	897,46	610,09	1.081,86	834,88	483,95	857,67
Total tax due for VAT (€million)	9.996,43	10.104,05	9.629,61	11.465,76	12.059,10	1.317,35	1.004,45	574,84	1.007,32	1.080,17	847,62	1.158,33	1.105,63	833,76	1.316,73	1.108,35	704,54	1.310,14	1.042,14	587,53	998,96
Percentage of total tax paid on time for VAT	90,67%	84,34%	81,53%	84,60%	84,17%	80,75%	78,88%	88,35%	84,47%	86,60%	91,11%	85,62%	84,59%	84,44%	82,68%	80,97%	86,59%	82,58%	80,11%	82,37%	85,86%
Total tax paid on time for personal Income tax (€million)	3.678,37	2.730,37	2.279,66	2.692,43	2.752,64	29,74	09,23	23,74	17,05	10,61	07,20	789,67	08,97	915,49	16,15	901,75	23,04	64,83	11,77	09,55	09,01
Total tax due for personal Income tax (€million)	5.556,86	4.172,40	3.571,32	3.923,80	4.056,63	42,15	15,86	34,69	33,13	22,42	15,92	1.141,53	14,82	1.322,42	28,36	1.344,37	40,97	104,26	17,22	17,41	18,13
Percentage of total tax paid on time for personal Income tax	66,20%	65,44%	63,83%	68,62%	67,86%	70,56%	58,19%	68,44%	51,48%	47,32%	45,21%	69,18%	60,52%	69,23%	56,94%	67,08%	56,25%	62,18%	68,34%	54,87%	49,70%
Total tax paid on time for corporate Income tax (€million)	1.543,43	2.954,24	2.892,71	3.515,60	4.182,34	591,31	25,83	55,68	14,27	43,58	60,99	565,42	573,10	552,21	573,65	574,77	551,53	30,18	26,02	20,34	22,84
Total tax due for corporate Income tax (€million)	1.663,25	3.461,96	3.565,01	3.959,34	4.824,35	696,18	35,40	72,19	24,36	50,17	76,89	633,97	646,52	625,13	654,24	662,30	647,00	35,81	29,11	24,70	25,51
Percentage of total tax paid on time for corporate Income tax	92,80%	85,33%	81,14%	88,79%	86,69%	84,94%	72,96%	77,13%	58,60%	86,87%	79,33%	89,19%	88,64%	88,34%	87,68%	86,78%	85,24%	84,28%	89,37%	82,34%	89,53%
Total tax paid on time for Property taxes (€million) (I)		1.582,92	2.245,79	2.845,05	2.353,21	467,93	00,00	00,00	00,00	00,00	00,00	00,00	00,00	475,33	471,40	465,83	472,72	466,62	00,00	00,00	00,00
Total tax due for Property taxes (€million)		2.166,56	3.122,99	3.838,59	3.154,39	625,32	00,01	00,00	00,01	00,01	00,01	00,00	14,85	634,84	628,44	626,42	624,48	621,85	00,00	00,00	00,00
Percentage of total tax paid on time for Property taxes		73,06%	71,91%	74,12%	74,60%	74,83%	0,99%	3,23%	16,58%	2,20%	46,49%	7,12%	0,00%	74,87%	75,01%	74,36%	75,70%	75,04%	26,48%	45,73%	69,01%
Overall ratio (KPI 8)	82,98%	79,32%	76,77%	80,88%	80,67%	80,29%	78,37%	86,15%	82,85%	85,85%	89,37%	79,99%	85,15%	77,49%	81,81%	75,90%	82,17%	79,32%	80,17%	81,61%	85,32%
REMARKS:																					
I. Data is currently provided only for ENFIA.																					
II. Each new report shows the results of all the months updates (if there have been changes), and that is why there may be differences compared with previous reports posted.																					
III. Source: Data from DILED (report kpi4.2018.01.23)																					

Tax Administration Monitoring: Enforcement																				
Performance Indicators	2014 end year	2015 year end	2016 year end	2017 year end	2017												2018			
					JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR
					Enforcement															
Total number of debtors		4.305.153	4.146.483	4.068.857	4.173.206	4.052.270	3.974.364	3.940.756	3.881.795	3.805.423	3.978.127	3.857.086	4.267.408	4.170.753	4.207.117	4.068.857	4.107.315	3.964.279	3.907.847	3.865.882
Debtors who can legally be pursued		1.553.005	1.647.771	1.744.115	1.672.500	1.655.636	1.623.306	1.628.905	1.619.875	1.608.263	1.678.160	1.652.508	1.724.708	1.718.371	1.783.858	1.744.115	1.757.439	1.739.301	1.720.690	1.717.563
Debtors under enforcement		695.074	839.056	1.050.077	851.818	873.049	889.455	906.101	930.160	951.114	971.429	971.508	991.392	1.014.295	1.035.296	1.050.077	1.067.857	1.088.696	1.109.971	1.117.530
Percentage of enforceable debtors (KPI 9)		44,76%	50,92%	60,21%	50,93%	52,73%	54,79%	55,63%	57,42%	59,14%	57,89%	58,79%	57,48%	59,03%	58,04%	60,21%	60,76%	62,59%	64,51%	65,06%
REMARKS:																				
I. The data for KPI 9 is cumulative to the period end.																				

Tax Administration Monitoring: 1) Human Resources 2) Internal Audits																				
	YEAR 2014	YEAR 2015	YEAR 2016	YEAR 2017	YEAR 2017												YEAR 2018			
					JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR
Close unproductive tax offices																				
There is no provision for any organizational change during 2017 in regard to the establishment, disestablishment or closing of unproductive tax offices (or their respective Divisions) or in regard to their demotion from A Class (Directorate level) to A - B (Directorate level) or B class (Division level)																				
LTAC (YTD numbers)																				
No. of audit sub-directors (1)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
No. of audit supervisors (2)	10	9	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	11	11	11
No. of auditors (3)	122	113	113	112	110	111	109	105	107	105	106	106	109	109	112	112	114	119	116	115
Total no. of audit personnel (1)+(2)+(3)	134	124	125	124	122	123	121	117	119	117	118	118	121	121	124	124	126	132	129	128
No. of administrative personnel	52	52	53	54	55	55	55	55	55	55	56	57	54	55	55	54	55	57	56	56
Total	186	176	178	178	177	178	176	172	174	172	174	175	175	176	179	178	181	189	185	184
ELENXIS in operation*		√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
HWIAC-High Wealth Individuals Audits (YTD numbers)																				
No. of audit sub-directors (1)				2	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
No. of audit supervisors (2)				14	13	12	12	12	12	12	14	14	14	14	14	14	14	14	14	14
No. of auditors (3)				182	191	189	190	189	187	187	189	188	185	182	182	182	180	179	181	181
Total no. of audit personnel (1)+(2)+(3)	168	172	207	198	205	203	204	203	201	201	205	204	201	198	198	198	196	195	197	197
No. of administrative personnel			40	43	38	39	39	38	38	39	40	41	40	44	44	43	44	44	44	44
Total			247	241	243	242	243	241	239	240	245	245	241	242	242	241	240	239	241	241
ELENXIS in operation*			√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Y.E.D.D.E. (YTD numbers)																				
No. of audit sub-directors (1)			7	7	8	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
No. of audit supervisors (2)			15	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	21	22
No. of auditors (3)			146	184	140	150	158	166	168	170	168	171	176	180	182	184	192	194	196	204
Total no. of audit personnel (1)+(2)+(3)			168	208	165	174	182	190	192	194	192	195	200	204	206	208	216	218	224	233
No. of administrative personnel			57	69	59	61	61	61	61	64	69	69	75	74	74	69	72	72	71	66
Total			225	277	224	235	243	251	253	258	261	264	275	278	280	277	288	290	295	299
Collection Operations Unit Monthly numbers																				
Directors - Heads of Depts (1)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	6	6
No. of auditors (2)		60	66	74	66	66	66	65	63	62	67	69	70	72	75	74	78	82	85	84
Total (1)+(2)	67	65	71	79	71	71	71	70	68	67	72	74	75	77	80	79	83	87	91	90
Hiring of new auditors Monthly numbers																				
No. of auditors hired (external)			0		0	0	0	0	0	0	0	0	0	0	0					
Internal audits of assets Monthly numbers																				
No. of audits completed on Directors - Sub-directors - Supervisors - Heads of Depts	104	52	40	36	0	1	3	5	5	0	2	4	5	5	3	3	4	3	6	5
No. of audits completed by Auditors - Tax officials	108	74	112	96	6	8	10	6	7	6	11	7	6	6	13	10	5	4	8	1
Total (1)+(2)	212	126	152	132	6	9	13	11	12	6	13	11	11	11	16	13	9	7	14	6

Tax Administration Monitoring: Criminal Complaints in connection with the offenses of Article 66 of L.4174/2013 and Complaints in connection with L.3691/2008																				
Performance Indicators	2014 end year	2015 year end	2016 year end	2017 year end	2017												2018			
					JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR
Criminal Complaints in connection with the offenses of Article 66 of L.4174/2013 and Complaints in connection with L.3691/2008.																				
No. of Criminal Complaints from D.O.Y., Audit Centers (LTAC, HWIACC) and YEDDE		3.022	1.908	1.120			227			395			299			199			538	
No. of reports for confirmed tax evasion to the F.I.U based on law 3691/2008		327	215	236	23	19	18	11	49	29	25	13	5	25	11	8	18	43	30	12
No. of reports for confirmed tax evasion over €50,000 to the F.I.U based on law 3691/2008		294	186	196	18	16	13	9	39	27	22	11	5	20	9	7	18	36	25	9
Amounts corresponding to the number of reports for committed offenses of tax evasion over €50,000 to the F.I.U based on law 3691/2008 (€million)		897	632	498,55	53,93	35,63	7,50	2,21	61,33	35,75	179,09	97,93	0,93	17,85	2,83	3,55	17,74	80,95	75,13	5,66
No. of reports for debts to the State over €50,000 to the F.I.U based on law 3691/2008		14.218	2.473	1.620	123	2	198	42	325	123	127	120	218	132	121	89	76	218	63	48
Amounts related to the number of reports for debts to the State over €50,000 to the F.I.U based on law 3691/2008 (€million)		20.149	3.799	2.992,76	211,35	10,97	447,45	78,83	500,56	130,16	290,76	357,85	363,90	290,15	189,00	121,78	92,69	421,09	84,76	55,48
REMARKS:																				
*The data in regard to the number of criminal complaints from D.O.Y., Audit Centers (LTAC, HWIACC) and YEDDE are updated every three months (March-June-September-December).																				

Customs Administration Monitoring: Prosecution audits by Mobile Units																			
Performance Indicators	2015 year end	2016 year end	2017 year end	2017												2018			
				JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR
Prosecution audits by Mobile Units																			
Prosecution audits by Mobile Units (Customs Administration)		8.715	19.320	849	1.403	1.072	1.170	1.237	1.494	1.868	1.745	2.859	1.768	1.928	1.927	2.199	1.918	3.505	2.037

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