

Member States capabilities in fighting tax crimes

Relevant legal definition(s) of tax-related offences

Greece	Tax avoidance is understood as a legal act - unless deemed illegal by the tax authorities or, ultimately, by the courts - of using tax regimes to one's own advantage to reduce one's tax burden.	Tax evasion is defined as an illegal act of evading taxes by concealing income, earned either legally or illegally, from detection and collection by the tax authorities.	Money laundering refers to acts involving the processing of proceeds of crime to conceal their illegal origin and bring them back into the legal economy.
Legal text	Article 66 of Law 4174/2013	Article 25 of Law 1882/1990	Article 2 of Law 3691/2008 as in force on "Prevention and suppression of money laundering and terrorist financing and other provisions"
Nature of the offence	N/C	N/C	N/C
Objective element	N/C	Non-payment of confirmed debts	<p>a) the conversion or transfer of property, knowing that such property is derived from criminal activity or from an act of participation in criminal activity, for the purpose of concealing or disguising the illicit origin of the property or of assisting any person involved in the commission of such activity to evade the legal consequences of his action;</p> <p>b) the concealment or disguise of the truth, with any manner or means, as it concerns the disposition, movement, use or the place where the property was acquired or is at present, or the ownership of the property or rights with respect to it, knowing that such property is derived from criminal activity or from an act of participation in such activity;</p> <p>c) the acquisition, possession, administration or use of property, knowing, at the time of receipt or administration, that such property was derived from criminal activity or from an act of participation in such activity;</p> <p>d) the utilization of the financial sector by placing therein or moving through it proceeds from criminal activities for the purpose of lending false legitimacy to such proceeds;</p> <p>e) the setting up of organisation or group comprising two persons at least, for committing one or more of the acts defined above under a to d and the participation in such organisation or group.</p>
Mental element	N/C	N/C	N/C
Sanction	N/C	N/C	N/C
Other tax-related crimes		N/C	
Aggravating / mitigating circumstances	N/C	N/C	N/C
Legal persons/natural persons			
Other information			

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Statistical data on tax avoidance, tax evasion and money laundering

Greece	2011	2012	2013	2014	2015	2016 (Jan-Sep)	Comments
MONEY LAUNDERING							
FIU: Hellenic FIU							
Human Resources						28	
Budget (€)							
Type of FIU							
Total number of reports disclosed	3.507	3.923	4.071	6.288	5.530		
Including Suspicious Activity Reports (SARs)							
Including Suspicious Transaction Reports (STRs)	2.502	3.060	3.843	6.124	3.021		
From bank STRs/SARs	1.329	1.805	1.980	4.963	2.085		
From LEA and tax authorities	1.149	1.072	1.555	926	643		
From insurance companies		110	288	202	129		
From foreign FIUs	24	73	20	33	164		
Including Unusual Transaction Reports							
Including Cash Transaction Reports							
Including Currency Transaction Reports							
Including External Transaction Reports							
Cases sent to the public prosecutor	162	279	207	117	402		
Freezing orders	187	303	211	121	403		
Total frozen criminal assets	€ 224.000.000	€ 238.000.000	€ 200.000.000	€ 160.000.000	€ 255.000.000		
Frozen criminal assets in tax evasion cases		€ 97.000.000	€ 73.000.000	€ 108.000.000	€ 254.000.000		
Number of information request from other FIUs to the Greek FIU	179	167	159	162	201		
Number of information requests to other FIUs from the Greek FIU	113	78	50	89	27		
FIU reports sent to the Tax Authorities				657	117	334	
FIU reports sent to the Financial Crime Unit (SDOE)				2909	854		
Audits conducted							
Court Cases				21	13	17	
Total number of proceedings started				10	12	13	
Number of pending/unresolved court cases							
Total number of convictions				3		2	Number of persons
Including of natural persons convicted							
Including of legal persons							
Number of court cases resolved with an acquittal							
Number of court cases resolved in another way							
Number of court cases resolved in sentences							
Amount of seized financial means							
Including natural persons							
Including corporate bodies							
Including fines							

Amount of fines						
Including imprisonment				1		2
of which, conditional sentence						
of which, unconditional imprisonment						

OTHER TAX-RELATED OFFENCES						
Tax Evasion Unit: Hellenic Financial Police Directorate (FPD - . . .)						
Human Resources					238	259
Budget (€)						
Number of actions taken by the Hellenic FPD					1458	1128
Out of which actions taken in the framework of the National Operational Programme for Combatting Tax Evasion					733	536
Number of cases of tax evasion investigated				242	79	17 (article 243 criminal procedure code)
Number of cases of money laundering investigated				8		1
Number of Tax Audits conducted						
Number of Site Visits						
Taxes Debited on the basis of Audits						
Number of tax offences reported						
<i>Estimated loss of the Greek State as a consequence of tax evasion found in FPD cases</i>				€ 24.800.000	€ 33.763.607	
<i>Estimated unrecognised income from extensive tax evasion</i>				€ 21.298.000	€ 13.500.000	
<i>Estimated unrecognised income from money laundering</i>				€ 2.602.000		
Court Cases				619	221	169
Total number of proceedings started				88	82	26
Number of pending/unresolved court cases						
Total number of convictions				329	150	9 Number of persons
Including of natural persons convicted						
Including of legal persons						
Number of court cases resolved with an acquittal						
Number of court cases resolved in another way						
Number of court cases resolved in sentences						
Amount of seized financial means						
Including natural persons						
Including legal person						
Including fines				€ 109.187	€ 95.756	
Amount of fines						
Including imprisonment				90	39	Number of persons
of which, conditional sentence						
of which, unconditional imprisonment						

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Greece	Interventions in response to the publication of the Panama Papers
Processing and analysing the Panama Papers data	
Supervisory activities	<p>In mid-2016, the Bank of Greece requested from all credit institutions information on all the measures and internal investigations they may have undertaken in respect of any names or other identifiers appearing in the “Panama Papers” databases.</p> <p>In particular, institutions were requested to fill in a questionnaire, indicating/reporting on:</p> <ul style="list-style-type: none"> (a) all the customer due diligence (CDD) measures and internal control procedures they had undertaken in cases of any of their existing customers mentioned in the Panama Papers; (b) any actions they had taken in cases of positive identifications, specifically the results of their further examinations of the transactions and business relationships of the customers in question, and whether these results were reported to the FIU or not; (c) whether they had been involved in any kind of business with the law firm Mossack Fonseca. <p>The evaluation of the responses to the questionnaire showed that a limited number of customers had been identified in the Panama Papers database. For these cases, the relevant credit institutions reported having conducted further investigations, in order to determine the nature of the transactions, whereby no evidence of suspicious or unusual transactions or patterns was detected. Accordingly, no further action was taken by the Bank of Greece.</p>
Investigations initiated	
(Pre) trial proceedings initiated	
Fines and sentences	
Other information	