

TAX BRIEFING: Monthly Insight

Recent Developments in Tax Legislation

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Law 5045/2023 on Income Tax Exemption for Income Acquired by Greek Resident Legal Persons or Entities

1. Pursuant to Article 52 of Law 5045/2023 (Government's Gazette Bulletin A' 136/29-7-2023), the income tax exemption provided for interest income from Greek Government Bonds

and Treasury Bills acquired by Greek individuals and non-Greek tax resident legal persons or entities, is extended to Greek tax resident legal persons or entities.

2. This exemption does not apply to credit institutions under Law 4261/2014.

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