

Establishment and operation of IAPR

The mission of IAPR is to safeguard public revenue, by promoting tax compliance and combating tax evasion and smuggling, while providing high quality services to citizens and businesses.

On 01/01/2017 **the Independent Authority for Public Revenue** was established by law 4389/2016, in line with the international standards regarding Tax Administration autonomy, replacing the GSPR. The new organisational and operational framework of IAPR includes, among others, the following powers:

- Determination, assessment and collection of tax and customs revenue, as well as collection of other public revenue.
- Identification of tax evasion, smuggling, tax fraud, illegal trade and the shadow economy, and imputation of undisclosed income.
- Taking and implementing the necessary measures for the effective and efficient operation of its tax, customs and other services, in the areas of combating tax evasion, smuggling, tax fraud and the shadow economy; implementing tax and customs law, assessment and collection and improving public revenue collectibility.
- Taking and implementing the necessary measures for the protection of public health, the environment and the interests of consumers, contributing to the sound operation of markets, enhancing the competitiveness and innovation of the chemical industry and providing relevant scientific support to judicial, police or other State agencies.
- Providing and supporting e-services to citizens, businesses and public sector bodies, with a view to facilitating transactions, reducing red tape, simplifying processes and achieving tax fairness and transparency.
- Determining its IT strategy concerning the design and development of e-governance applications and services.
- Identifying cases of corruption, non-transparent processes, lack of efficiency, low productivity or low quality of services provided and non-compliance, that may occur in the course of the operation and activities of its tax, customs and other services.
- Strategic and operational planning for the activities of all its services and setting targets and performance indicators.
- Preparing and executing its budget and procurement programme aiming at the smooth operation of its services.

IAPR enjoys operational independence, administrative and financial autonomy and is not subject to scrutiny or supervision by government bodies or other administrative authorities. The Authority is subject to parliamentary scrutiny, in accordance with the Parliament's Rules of Procedure and the procedure laid out in article 4 of law 4389/2016.

The IAPR Management bodies are the Management Board (MB) and the Governor. The Management Board has five members: its Chairperson and four full members. The Management Board and the Governor exercise the powers laid out in articles 9 and 14 respectively of law 4389/2016. During the first five years of operation of the Authority, expert advice will be provided to the Management Board by an Expert who will have experience in tax administration matters from other countries; the Expert may participate in the MB meetings without the right to vote.

The organisation chart of IAPR

The current organisation structure of IAPR, in line with the provisions of P.D. 111/2014 (A 178, corr. A 25/24.2.2015) "Organisation of the MoF", as amended and applicable, comprises the Central Services, the Special Decentralised Services under the Governor or under the General Directorates and the Regional services (DOYs, Customs, Chemical Labs).

There are four main levels in the organisation structure of IAPR:

- The organic units directly reporting to the Governor.
- The General Directorates.
- The Directorates.
- The Special Decentralised Services and the Regional Services.

The organic units directly reporting to the Governor are the following:

- Strategic Planning Directorate
- International Economic Relations Directorate.
- Internal Audit Directorate.
- Internal Affairs Directorate.
- Dispute Resolution Directorate.
- Legal Support Directorate.
- Directorate for Planning & Evaluating Audits and Investigations.
- Services for Investigations & Safeguarding Public Revenue (YEDDE) (Attica, Thessaloniki, Patras, Iraklion).
- Tax and Customs Academy.
- Stand-alone Department for Reform Coordination and Communications.
- Stand-alone Security Office.

The IAPR comprises the following five General Directorates:

- General Directorate for E-Governance and Human Resources.
- General Directorate of Tax Administration.
- General Directorate for Customs and Excise.
- General Directorate for the General State Laboratory.
- General Directorate for Financial Services.

The above five General Directorates comprise:

- 22 Directorates.
- Four stand-alone Departments.
- 13 Special Decentralised Services.
- The Regional Services, including the YEDDEs, the DOYs, Customs and local Customs offices and the Chemical Labs.