

Greece; Switzerland

Management, Consulting and Similar Fees for Technical Services Paid to Swiss Permanent Establishment Not Subject to Withholding in Greece

4 April 2023

Report from our correspondent Dr Vassilis Dafnomilis

On 30 March 2023, Greece clarified that fees for technical services, management fees, fees for consulting services, and other fees for similar services paid to a Swiss permanent establishment are not subject to withholding in Greece due to the application of article 23 par. 3 of the [Greece - Switzerland Income Tax Treaty \(1983\) \(as amended through 2012\)](#) (permanent establishment non-discrimination provision). The same applies to permanent establishments that operate in a state with which Greece has concluded a double tax treaty with a permanent establishment non-discrimination provision.

The above is provided in a circular issued by the tax authorities that is available [here](#) (as a PDF and Greek only).

Note: Permanent establishments operating in an EU/EEA state are exempt based on Article 62 par. 2 of the Income Tax Code.

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