

## Country Report - Greece

### 1. Illegal interceptions (wiretappings) – Interference with independent administrative authorities.

**Greece has been plagued by the case of illegal interceptions with the false invocation of national security reasons by the National Intelligence Service (NIS) and the use of illegal surveillance software, which undermine citizens' fundamental rights. Attempts at undue interference with independent administrative authorities further undermined the rule of law.**

- It has been proven that, under the responsibility of the Government, which controlled the NIS, and of the prosecutor "encapsulated" in the NIS, 15,500 of our fellow citizens were being monitored (ie their communications were intercepted) in violation of the ECHR and the Constitution, without any specific justification, without having any knowledge thereof and without the possibility of judicial protection.
- The State, in all its functions (judicial, executive and legislative), has not shown the required institutional reflexes. On the contrary, both Parliament and the prosecutor of the Supreme Court have not contributed to the investigations.
- The judiciary has not proceeded with the criminal investigation, which has still not been concluded, despite the fact that complaints have been filed a long time ago.
- The Prosecutor of the Supreme Court, opposed (!) via an opinion he issued, the only attempted audit, made by the Hellenic Authority for Communication Security and Privacy (AADE), effectively preventing the exercise of the constitutionally and legislatively guaranteed audit competence of AADE, even threatening criminal sanctions. The Bar Associations strongly criticized the opinion issued by the Prosecutor of the Supreme Court.
- Members of independent administrative agencies, namely the Hellenic Authority for Communication Security and Privacy and the National Council for Radio and Television were appointed without the constitutionally required majority vote. It is also noteworthy that the appointment took place the night

before the Authority for Communication, Security and Privacy was to deliberate on the wiretapping scandal. The Athens Bar Association has requested the judicial review of such appointments, before the Supreme Administrative Court.

## 2. Tax measures against lawyers and self-employed persons

- The Greek Government adopted Law 5073/2023 (Government Gazette A' 204/11-12-2023), introducing a presumptive taxable income policy, which implies applying taxation for income that was not actually earned by self-employed professionals. This is intended to retroactively apply to 2023.
- The new measures violate fundamental principles of rule of law:
  - The law wrongly equates self-employed professionals with employees. This has been affirmed by Greece's highest administrative court, the Council of State (with regard to social security contributions) and the Scientific Council of Parliament (with regard to the new bill).
  - The presumptive income is, in practice, irrebuttable, since in case of a dispute by the taxpayer, the taxpayer is required first to pay the tax and then to wait for the tax audit and/or to challenge the tax assessment in court (which is expected to take place 4-5 years after the audited tax year).
  - The constitutional principle of equal treatment is violated as the presumptions apply only to self-employed professionals and not to companies. Indeed, companies benefit even more from the law, given capital tax is reduced. Hence, the new tax measures disproportionately burden economically vulnerable groups while leaving unaffected high earners and companies.
- The new measures are an affront to the legal profession and jeopardise the ability to practice with dignity. To the extent lawyers lack decent living conditions and the means to perform our duties, our role as equal stakeholders in the justice system is compromised. This further

undermines lawyers' independence and citizens' right to judicial protection.

- We already face significant financial hardship due to over a decade of economic and social crisis exacerbated by austerity measures, the pandemic, inflation, increased prices, and the energy crisis. Imposing further tax burdens makes it inevitable that thousands of lawyers will either be forced out of the profession entirely or into financial ruin.
- It should also be noted that the 24% VAT on legal services is maintained, while the government insists on not introducing a VAT exemption for those earning below 25,000 euros - the only bailout measure that has not yet been implemented. Comparatively, other European countries have much higher VAT exemption thresholds. It is finally, noteworthy that lawyers are the only category of self-employed professionals paying income tax, social security contributions, and VAT in advance. In 2022 alone, lawyers paid in advance 30,040,525 euros in income tax, 42,391,509 euros in social contributions, and 48,908,146 euros in VAT.

### 3. Delay in the administration of justice

**There are significant delays in the administration of justice in all judicial branches, bordering on denial of justice and undermining citizens' confidence in the judicial system.**

- The constitutionally guaranteed right of citizens to judicial protection is satisfied only if proper and speedy administration of justice is achieved.
- Unjustified delays, bordering on denial of justice, are a major problem that undermines citizens' confidence in the judicial system.
- Greece, unfortunately, holds the first place in Europe in delays in the administration of justice (with the average time to resolve a judicial dispute amounting to 1771 days according to World Bank data, while the European average is only 455 days).