

How the European Commission handled a complaint concerning judgements of the Supreme Administrative Court in Greece on VAT

Decision

Case 535/2020/PL - **Opened on** 10/06/2020 - **Decision on** 10/06/2020 - **Institution concerned** European Commission (No maladministration found) |

Dear Mr X,

On 16 March 2020, you submitted a complaint to the European Ombudsman against the European Commission for its handling of your complaint concerning several judgements on VAT of the Supreme Administrative Court in Greece. You wrote to the Ombudsman again on numerous occasions in March, April and May 2020. We refer also to your latest e-mails in reply to our e-mail of 5 June 2020.

In your complaint to the Commission, you argue that several judgements of the Supreme Administrative Court, including case 1895/2018, violate EU law on VAT. The Commission explained to you that it did not have a general competence to intervene in Member States and that, based on the information you provided, it could not establish that there was an issue of the application of EU law. In its so-called closure letter of 28 April 2020 and its letter of 6 May 2020, the Commission further explained to you that it cannot intervene in individual cases and does not act as an appeal institution against judgements of national courts.

After carefully examining your complaint and the information you have submitted to us, I regret to inform you that, the Ombudsman finds **no maladministration by the Commission** . [\[1\]](#)
[\[Link\]](#)

Council Directive 2006/112/EC on the common system of value added tax harmonises VAT at EU level. [\[2\]](#) [\[Link\]](#) Directives set out goals that all EU countries must achieve, however, individual Member States may devise their own laws on how to achieve these goals. Consequently, it is the national tax authorities that decide on the application of VAT at national level. This means that in Greece, the collection of taxes and the tackling of tax fraud or tax evasion are the responsibility of the Greek Tax Authority.

Therefore, the Commission's response to you is correct. The Commission intervenes only if there is a systematic misapplication of Directive 2006/112/EC by a Member State.



Furthermore, as the Commission has explained to you, it does not solve problems of individual taxpayers nor give an opinion on factual findings in court cases.

For these reasons, the Ombudsman closes the case.

I realise that you may be disappointed by this decision, but I hope that the above explanations are nevertheless helpful.

Yours sincerely,

Peter Dyrberg Administrator advising the Secretary General on inquiry matters

Strasbourg, 10/06/2020

[1] [\[Link\]](#) Full information on the procedure and rights pertaining to complaints can be found at

<https://www.ombudsman.europa.eu/en/document/70707> [\[Link\]](#).

[2] [\[Link\]](#) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax: <https://eur-lex.europa.eu/eli/dir/2006/112/oj> [\[Link\]](#).