

**LEGAL INSIGHT**

**THE QUASI- JUDICIAL RECOURSE IN TAX DISPUTES ACCORDING TO THE TPC (L. 4174/2014)**

**Vassiliki Zarokannelou** In tax disputes, according to the applicable Tax Procedure Code (TPC) (Law 4174/2013 as amended by Law 4223/2013 and Law 4254/2014) a specific administrative procedure (quasi-judicial recourse) must precede the judicial recourse. The present note – following a previous one- presents this procedure in accordance with article 63 of the TPC and relevant Administration circulars.

---

**APRIL 2014**

THE MAIN TEXT OF THE ARTICLE IS AVAILABLE UPON REQUEST

For further information, please contact us:

**YIANNATSI & PSARAKIS  
LAW FIRM**

WWW.YIANNATSI.GR  
38 KARNEADOU STR., KOLONAKI  
106 76, ATHENS  
GREECE  
T: (+30) 210 7231076  
F: (+30) 210 7231075