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Annex A

Publicly available information in the area of transfer pricing

Greece	
Nature of information	Source of information
1. The regulations of the Greek tax law concerning the transfer pricing (under invoicing or over invoicing transactions) are as described in the article 39, law 2238/1994 and in the article 25, paragraph 5, law 2523/1997.	Information on all Greek tax legislation and the regulatory acts, are published and they are available on the following address: http://www.gsis.gov.gr