Direct taxation: The European Commission formally requests Greece to amend its provisions relating to the requirements imposed on evidence of medical services provided in another Member State

The European Commission has formally requested Greece to change its rules on the tax deduction of medical expenses incurred in another Member State. The deduction is only possible if the relevant receipts issued by foreign doctors or hospitals are verified by a Greek Consul. If there is no Greek consul in the other Member State, the verification may be done by the relevant local authority. No such comparable requirement exists for receipts issued by Greek hospitals and/or doctors.

The administrative burden connected with the issuance of the authentication by the Greek consul would never be incurred in respect of comparable services rendered in Greece. The authentication requirement may therefore deter Greek residents from exercising their right to be a recipient of medical services provided in another Member State and thus constitutes an obstacle to the freedom to provide services.

Background:


The request takes the form of a reasoned opinion (the second step of the infringement procedure provided for by Article 258 of the Treaty on the Functioning of the EU (TFEU)). If there is no satisfactory reaction to the reasoned opinion within two months, the Commission may decide to refer the matter to the Court of Justice of the European Union.

The Commission's case reference number is 2009/4083.

For press releases on infringement cases in the taxation or customs field, including seven other press releases on charities, see:

http://ec.europa.eu/taxation_customs/common/infringements/infringement_cases/index_en.htm

For the latest general information on infringement measures against Member States see:

http://ec.europa.eu/community_law/index_en.htm