

Κατηγορία	No.	Διατύπωση πρότασης θεσμών	Διατύπωση ελληνικής πρότασης (εάν διαφέρει)	Σχόλια	Πρόταση Θεσμών	Ελληνική Πρόταση
Fiscal	1	VAT reform will target a net revenue gain of 1% of GDP on an annual basis from parametric changes.	VAT reform will target a net revenue gain of 0,93% of GDP on an annual basis from parametric changes.	Διαφορά 0,07% ΑΕΠ < 200 εκ.	2.733 εκ.	2.541 εκ.
Fiscal	2	Raise the corporate tax rate from 26% to 28%;		Καμία διαφορά πλέον (αρχικά η ελληνική πρόταση αναφερόταν σε 29%)	273 εκ.	273 εκ.
Fiscal	3	Close possibilities for income tax avoidance (e.g., tighten the definition of farmers), take measures to increase the corporate income tax in 2015 and require 100 percent advance payments for corporate income as well as individual business income tax by end-2016; eliminate the preferential tax treatment of farmers in the income tax code; raise the solidarity surcharge;	Close possibilities for income tax avoidance (e.g., tighten the definition of farmers), take measures to increase the corporate income tax in 2015 and ;; raise the solidarity surcharge;	Το υπογραμμισμένο κείμενο λείπει από ελληνική πρόταση. <u>Πιθανόν διαφορές στο ύψος της έκτακτης εισφοράς</u>		470 εκ.
Fiscal	4	Abolish subsidies for excise on diesel oil for farmers and better target eligibility to halve heating oil subsidies expenditure in the budget 2016;		Λείπει από ελληνική πρόταση		
Fiscal	5		Introduce one off corporate tax of 12% on corporate profits over €0.5 million to meet the fiscal target for 2015;	Λείπει από την πρόταση των θεσμών		1.350 εκ.
Fiscal	6	Increase the rate of the tonnage tax and phase out special tax treatments of the shipping industry.	Increase tonnage tax and implement an effective taxation framework for commercial shipping.	Ελαφρώς διαφορετική διατύπωση, αλλά φαίνεται το ίδιο		
Fiscal	7	By September 2015, (i) simplify the personal income tax credit schedule; (ii) re-design and integrate into the ITC the solidarity surcharge for income of 2016 to more effectively achieve progressivity in the income tax system; (iii) issue a circular on fines to ensure the comprehensive and consistent application of the TPC; (iv) and other remaining reforms as specified in ¶9 of the IMF Country Report No. 14/151.		<u>Το υπογραμμισμένο κείμενο λείπει από ελληνική πρόταση</u>		

Fiscal	8	Launch the Social Welfare Review under the agreed terms of reference with the technical assistance of the World Bank to target savings of ½ percent of GDP which can help finance a fiscally neutral gradual roll-out of the GMI in January 2016 Incorporate into the 2016 budget:	Launch the Social Welfare Review under the agreed terms of reference with the technical assistance of the World Bank in order to phase-in a system of GMI which does not rely on related cuts in benefits in kind.	Ελαφρώς διαφορετική διατύπωση: Ελληνική πρόταση χωρίς συγκεκριμένο μέγεθος (ΕΚΑΣ?)	900 εκ.	
Fiscal	9	Reduction in the expenditure ceiling for military spending by €400 million with a targeted set of actions, including a reduction in headcount and procurement;		διαφορά 200 εκ.	400 εκ.	200 εκ.
Fiscal	10	Introduce reform of the income tax code, inter alia covering capital taxation], investment vehicles, farmers and the self- employed, etc.;		Συμφωνία	-	-
Fiscal	11	Extend implementation of luxury tax on recreational vessels in excess of 10 meters and increase the rate from 10% to 13%, coming into effect from the collection of 2014 income taxes and beyond;		Συμφωνία	-	-
Fiscal	12	In view of any revision of the zonal property values, adjust the property tax rates if necessary to safeguard the 2015 and 2016 property tax revenues at €2.65 billion and adjust the alternative minimum personal income taxation.		Συμφωνία	-	-
Fiscal	13	Eliminate the cross-border withholding tax introduced by the installments act (law XXXX/2015) and reverse the recent amendments to the ITC in the public administration act (law XXXX/2015), including the special treatment of agricultural income.		Συμφωνία	-	-

Fiscal	14	Adopt outstanding reforms on the codes on income tax, and tax procedures: introduce a new Criminal Law on Tax Evasion and Fraud to amend the Special Penal Law 2523/1997 and any other relevant legislation, and replace Article 55, ¶s 1 and 2, of the TPC, with a view, inter alia, to modernize and broaden the definition of tax fraud and evasion to all taxes; abolish all Code of Book and Records fines, including those levied under law 2523/1997 develop the tax framework for collective investment vehicles and their participants consistently with the ITC and in line with best practices in the EU.		Συμφωνία	-	-
Fiscal	15	Adopt legislation to upgrade the organic budget law to: (i) introduce a framework for independent agencies; (ii) phase out ex-ante audits of the Hellenic Court of Auditors and account officers (ypologos); (iii) give GDFSs exclusive financial service capacity and GAO powers to oversee public sector finances; and (iv) phase out fiscal audit offices by January 2017.		Συμφωνία	-	-
Fiscal	16	On health care, effective as of July 1, 2015, (i) re-establish full INN prescription, without exceptions, (ii) reduce as a first step the price of all off-patent drugs to 50 percent and all generics to 32.5 percent of the patent price, by repealing the grandfathering clause for medicines already in the market in 2012, and (iii) review and limit the prices of diagnostic tests to bring structural spending in line with claw back targets; and (iv) collect in the full the 2014 clawback for private clinics, diagnostics and pharmaceuticals, and extend their 2015 clawback ceilings to 2016.		Συμφωνία	-	-
Fiscal	17	Introduce tax on television advertisements;		Συμφωνία	-	-

Fiscal	18	Implement taxation on Gross Gaming Revenues (GGR) of 30% on VLT games, expected to be installed at second half of 2015 and 2016; and	Extend Gross Gaming Revenues (GGR) taxation of 30% on VLT games expected to be installed at second half of 2015 and 2016;	Μικρή διαφορά στη διατύπωση	-	-
Fiscal	19	Announce international public tender for the acquisition of television licenses and usage related fees of relevant frequencies;		Συμφωνία	-	-
Fiscal	20	Launch the tender process for the issuing of 4G and 5G licences.	Generate revenues through the issuance of 4G and 5G licenses	Διαφορά στη διατύπωση	-	-
Fiscal	21	Φόρος τηλεοπτικών διαφημ, VLTs, 4G/5G (άρθροισμα 17-20)	-		904 εκ.	904 εκ.