



EUROPEAN  
PUBLIC  
PROSECUTOR'S  
OFFICE



**ΑΑΔΕ**

Ανεξάρτητη Αρχή  
Δημοσίων Εσόδων

**WORKING ARRANGEMENT**  
**between**  
**THE EUROPEAN PUBLIC PROSECUTOR'S OFFICE (EPPO)**  
**and**  
**THE HELLENIC INDEPENDENT AUTHORITY OF PUBLIC REVENUES (IAPR)**

**Preamble**

The European Public Prosecutor's Office (hereinafter referred to as 'the EPPO') and the Hellenic Independent Authority of Public Revenues (hereinafter referred to as 'IAPR'), together referred to as 'the Parties',

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 86 and 325 thereof,

Having regard to Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the EPPO (hereinafter referred to as 'the Regulation'), and in particular to Articles 22 to 28 and 99 thereof,

Having regard to the function and the role of the IAPR, as enshrined in Law 4389/2016, as well as to the obligation of the IAPR to provide support to the European Delegated Prosecutors (hereinafter referred to as 'EDPs') as specified in Law 4786/2021 implementing the Regulation, and in particular to Articles 18 and 42 thereof,

Having regard in particular to the mandate of the IAPR to take and implement the necessary measures for the effective operation of its tax, customs and other services in the fields of combating tax evasion, smuggling, tax fraud and the shadow economy, as well as to provide any information and support requested by the EDPs in the course of their investigations,

Considering that it is in the common interest of the EPPO and the IAPR to facilitate their cooperation, in an effort to make the fight against organised crime connected to smuggling of goods, corruption, VAT cross-border fraud, fraud and any other criminal

offence or illegal activity adversely affecting the European Union's financial interests as efficient as possible,

Taking into account the scope of their respective missions and mandates,

Agree as follows:

## **Chapter I**

### **Scope and cooperation between the Parties**

#### **Article 1**

##### **Purpose and scope**

1. The purpose of this working arrangement is to establish closer cooperation between the Parties in the exercise of their respective mandates and to provide a structured framework for their cooperation, within the existing limits of the applicable legal frameworks, in particular through:
  - a) establishing modalities and channels for the exchange of information,
  - b) ensuring that the IAPR makes available to the EDPs the appropriate investigative support,
  - c) ensuring that the IAPR conducts investigations in EPPO cases as a matter of priority, and
  - d) exploring further possibilities for customized cooperation schemes between the Parties, including ones related to the exchange of strategic information.
2. This working arrangement, which only concerns the relations between the EPPO and the IAPR, does not create any additional rights and obligations under Union law and is without prejudice to the provisions governing the mandate of the EPPO.

#### **Article 2**

##### **Reporting**

1. When reporting pursuant to Article 24(1) and (2) of the Regulation, the IAPR shall identify and inform the EPPO of all cases identified or investigated by the IAPR that relate to the criminal offences mentioned in Article 22 of the Regulation. For this purpose, the IAPR will categorize and report such cases in the following order:
  - a) Cases related to VAT exceeding a damage of EUR 10 million;
  - b) Cases where the misconduct caused or it is likely to cause damage to the Union's financial interests of at least EUR 100 000;
  - c) Cases that might have repercussions at Union level;

- d) Cases where officials or other servants of the Union, or members of the institutions of the Union, are suspected of being responsible of the misconduct;
  - e) Cases where the misconduct has a cross-border dimension involving at least two participating Member States; and
  - f) Cases that fall within the competence of the EPPO but do not fall within the aforementioned categories.
2. The duty to inform the EPPO in accordance with the previous paragraph shall include all conduct committed fully after the date on which the EPPO assumed its investigative and prosecutorial tasks in accordance with Article 120(2), sub-paragraph 2 of the Regulation. Furthermore, it shall also include all conduct that started before and continued after the aforementioned date if it constitutes a single offence under the law of the Hellenic Republic.

### **Article 3**

#### **Meetings and other events**

1. The Parties shall organise regular high-level meetings between the European Chief Prosecutor and the IAPR Governor, as well as technical meetings at both operational and administrative levels.
2. The Parties may cooperate in organising training sessions on matters of common interest and they may invite each other to seminars, workshops, conferences and other similar activities that are mutually relevant.

## **Chapter II**

### **Case-related exchange of information and support**

#### **Article 4**

##### **Exchange of information on individual cases**

1. Whenever the EPPO exercises its competence, the IAPR will share with the EPPO any information available in their tax, customs, administrative or other databases in respect of the entities and individuals subject to investigation, including information about the criminal background and affiliations of the suspects if any.
2. When exchanging information, each Party shall specify the applicable legal framework under Union law or national legislation, and as appropriate, state the reasoning and the specificities related to such transmission of data.
3. The Parties will reply to requests for information as provided for in this working arrangement expeditiously.

**Article 5**  
**Support in the course of EPPO investigations**

1. In the course of EPPO investigations handled by an EDP, the IAPR shall provide to them support, as required, by means of
  - a) access to information and databases,
  - b) technical expertise, and
  - c) undertaking preliminary investigations.
2. The support to be provided by the IAPR to the EPPO under the preceding paragraph shall be governed by the principle of sincere cooperation. The requests by the EPPO shall be dealt with as a priority, notwithstanding other possible internal priorities of the IAPR or engagements *vis-à-vis* third administrative or judicial authorities.
3. The support to be provided by the IAPR to the EPPO under paragraph 1 shall be a priority as regards conduct falling under the competence of the EPPO according to the Regulation and to Directive (EU) 2017/1371.
4. The IAPR shall discharge of its reporting obligations towards the EPPO on criminal conduct over which the latter could exercise its competence in an equivalent manner to the reporting towards the National Prosecutor's Office for Financial Crime (EOE).
5. Concerning the undertaking of preliminary investigations by IAPR following an EPPO request, the following applies:
  - a) Regarding non-tax offences, including customs offences and corruption, the EPPO shall request IAPR to undertake a preliminary investigation unilaterally;
  - b) Regarding tax offences, such a request by the EPPO will require a prior consultation with the IAPR.
6. In dealing with an EPPO request to provide support to investigations, including to conduct specific investigatory measures, the IAPR dedicated staff shall establish and maintain direct contacts with the handling EDP and, with the EDP's agreement, with staff from the EPPO Central Office dedicated to the case in order to report possible challenges and to request guidance with a view to efficiently completing the specific tasks.

**Chapter III**  
**Modalities of communication and data protection**

**Article 6**  
**Contact points for operational cooperation**

1. The Parties shall designate contact points for operational cooperation. They shall notify each other of such designation by means of exchange of letters at the time of signature of this arrangement.
2. Any subsequent change of the designated contact points will be notified without delay in writing.
3. Any new requests for consultation or information exchange shall be addressed:
  - a) by the EPPO to the IAPR Governor, via the IAPR contact points;
  - b) by the IAPR to the European Chief Prosecutor, via the EPPO contact points.

**Article 7**  
**Channels and language of communication at institutional level**

1. For high level and training-related cooperation, the Parties shall communicate through the Executive Office, for the EPPO, and the Governor's Office, for the IAPR.
2. In application of this Article, the communication language shall be English.

**Article 8**  
**Confidentiality, use of information by the partners and in relation to third parties**

1. Information communicated or acquired under this working arrangement is protected by professional secrecy in accordance with Article 108 of the Regulation and in accordance with Greek national law, and is treated in accordance with the relevant rules on confidentiality.
2. The EPPO and the IAPR will not exchange information if disclosure to the other Party is prohibited by the law governing the Party possessing the information.

**Article 9**  
**Data Protection**

1. Personal data may only be processed by the Parties in full compliance with the respectively applicable data protection framework. Both Parties shall ensure that all receipts of personal data, as well as any transfers thereof, are duly logged and traceable, including, where required in line with these or other implementing rules, the grounds for their transfer. No personal data shall be kept longer than necessary for the purpose for which it has been processed, or than required due to other legal obligations.

2. Personal data shall be transmitted with a purpose and shall not be processed in a manner incompatible with the purpose for which it was transmitted.
3. To the extent applicable and without prejudice to any processor-controller agreement between the parties, the parties shall cooperate and inform each other appropriately in the implementation of their respective obligations. This specifically includes informing each other
  - a) in case of any personal data breach occurring in relation to personal data exchanged under this arrangement,
  - b) in case there are reasons to believe that personal data received or provided under this arrangement were or are inaccurate or incomplete, or should not have been transmitted, in which case the receiving party shall take the appropriate action.

## **Chapter IV Final Provisions**

### **Article 10 Expenses**

The Parties shall bear their own expenses which arise in the course of implementation of the present working arrangement, unless otherwise stipulated.

### **Article 11 Amendments and supplements**

This working arrangement may be amended in writing at any time by mutual consent between the Parties.

### **Article 12 Entry into force**

This working arrangement shall enter into force on the date of its signature by the last signatory.

Done at Luxembourg on 17 February 2023, in two originals in the English and the Greek language.

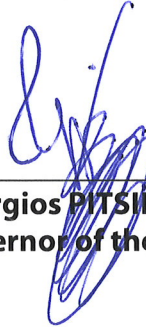
**For the EPPO**



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**Laura Codruța KÖVESI**  
**European Chief Prosecutor**

**For the IAPR**



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**Georgios PITSIKIS**  
**Governor of the IAPR**