Comparative note

on Administrative Judicial Systems IV

SUPREME ADMINISTRATIVE COURT • SYMVOÚLIO TIS EPIKRATEÍAS

PORTUGAL | GREECE

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Preliminary Note

As part of the comparative studies that this Supreme Administrative Court has been carrying out, with the aim of better understanding the functioning of administrative justice within similar legal and institutional systems across Europe, it is now the turn of the comparative study on the judicial systems of Portugal and Greece.

The methodology adopted in previous studies is followed here; consequently, the analysis will consider a set of pre-defined themes and topics, such as historical origins, organisational structures, scope of jurisdiction, access to the judiciary, procedural frameworks and the use of technology.

A Brief Historical Note

Portugal

The current Supreme Administrative Court evolved from the Council of State, an advisory body to the monarchy established in 1842 (although already mentioned in the Constitutional Charter of 1826). The same applies to the Constitutional Court, created in 1984, whose doctrinal origins also date back to the historic Council of State.

The Council of State itself, however, has undergone significant reforms over the years and has ultimately been reduced to a constitutional body with very limited powers, composed entirely of political appointees and exercising exclusively advisory functions to the President of the Republic.

It was only with the constitutional revision of 1989 that administrative and tax jurisdiction was definitively enshrined as an autonomous jurisdiction in the 1976 Constitution of the Portuguese Republic. The new Statutes of the Administrative and Tax Courts were adopted in 2002; the reform of administrative procedure took place in 2004 (the current Code of Procedure in the Administrative Courts); and the legal framework was completed in 2023 with the adoption of the legal regime governing the administrative and financial autonomy of the Superior Council of Administrative and Tax Courts.

Greece

The Greek Council of State (*Συμβούλιο της Επικρατείας*, *Symvoulio tis Epikrateias*) is the supreme administrative court of Greece, with jurisdiction over all administrative litigation, with the exception of certain financial matters (e.g. cases concerning pensions of civil servants, financial liability of the accounting officers for the use of public funds etc.), which are reserved for the Court of Audit (*Ελεγκτικό Συνέδριο*, *Elegktiko Synedrio*).

As for its origins, the institution has constitutional roots dating back to the 19th century, but its existence as an effective judicial body came late and was marked by discontinuities. Although the 1911 Constitution had already provided for its re-establishment, the Council of State was only re-established in 1928, by Law No. 3713/1928 (which has undergone successive revisions), following the adoption of the 1927 Constitution (Articles 102 to 105). The model is clearly inspired by the French Conseil d' État, an influence reflected in the name itself, commonly translated as the Council of State.

The court effectively began its work, in a form that has essentially remained unchanged, on 17 May 1929 — a date which the institution itself marks as a milestone in its continuous operation and which constitutes the cornerstone of the Greek system of judicial review of administrative action. Its first president was Konstantinos Raktivan, who held the post between 1928 and 1935.

The contemporary Greek judicial system is based on the 1975 Constitution of the Hellenic Republic, incorporating a strong influence from continental European law, particularly the French and German models, and is structured within a framework of jurisdictional duality between ordinary courts and administrative courts. Administrative courts of first instance were gradually established throughout the 20th century, with the current system of three levels of administrative jurisdiction having been consolidated in the second half of that century. The jurisdiction and composition of the Council of State are currently set out in Article 95 of the Constitution and Presidential Decree No. 18/1989.

Since the 1975 Constitution, the Greek administrative judicial system has undergone a significant series of reforms that have consolidated its institutional organisation and modernised its functioning. Of particular note, in addition to the aforementioned Presidential Decree No. 18/1989, which codified the procedural regime of the Council of State, Law No. 2717/1999 adopted the Code of Procedure in the Administrative Courts; and Law No. 3900/2010 introduced the pilot trial mechanism as a means of standardising case law on legal issues common to multiple pending disputes.

Sources: Council of State (Greece), Wikipedia (accessed in 2026), based on Ioannis Petropoulos & Aikaterini Koumarianou, To Symvoulio tis Epikrateias, in Istoria tou Ellinikou Ethnous, vol. 13, Ekdotiki Athinon, 1977 (dates of re-establishment, first president and regulatory framework); the court's official website (adjustice.gr); the Greek press (protothema.gr), regarding the date of 17 May 1929; and Encyclopædia Britannica, entry on 'Symvoulion Epikrateias', regarding the scope of administrative litigation.

Judicial System

Portuguese Judicial System

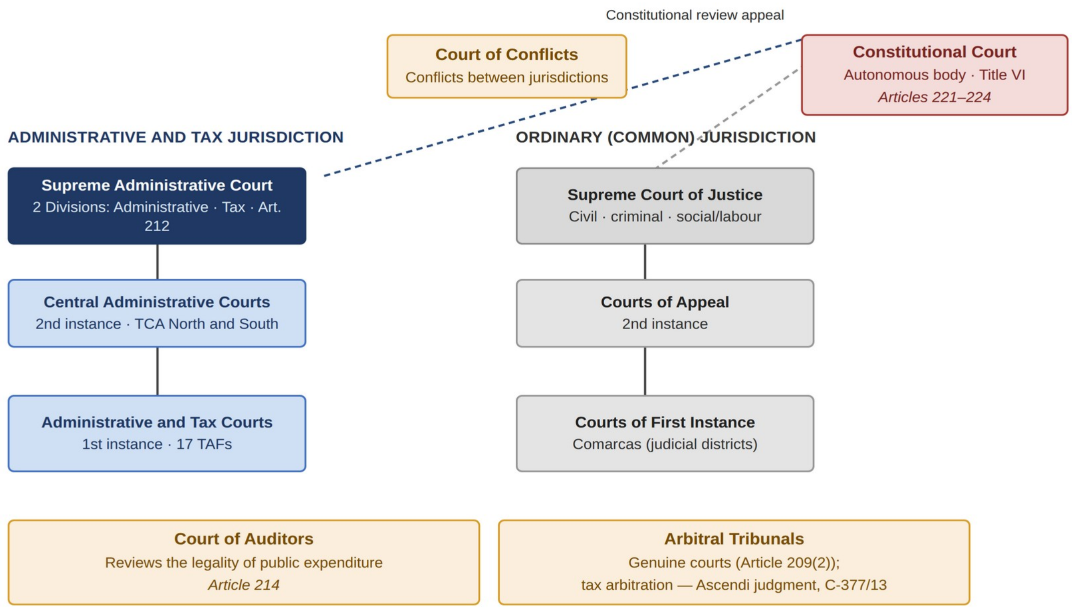
Under the Constitution of the Portuguese Republic, the judicial system is based on the coexistence of two autonomous jurisdictional orders: the ordinary courts (civil, commercial, criminal and social/labour), headed by the Supreme Court of Justice, and the administrative and tax courts (administrative and tax law), headed by the Supreme Administrative Court. Article 209 lists the categories of courts, and Article 212(1) establishes the Supreme Administrative Court as the highest body in the hierarchy of administrative and tax courts, without prejudice to the specific jurisdiction of the Constitutional Court. Each order has its own Superior Council, acting as a management and disciplinary body, and conflicts of jurisdiction between the two are resolved by the Court of Conflicts.

Alongside these two jurisdictional orders, the Constitution confers an autonomous status on the Constitutional Court, to which it devotes specific provisions in Title VI (Articles 221 to 224). Although Article 209 places it apart from the other categories of courts ('In addition to the Constitutional Court…'), it is a genuine court and an organ of sovereignty, competent to review constitutionality in the forms of concrete, successive abstract and preventive abstract review, as well as to generalise, with binding force, rulings of unconstitutionality reiterated in concrete review (in at least three cases). Concrete review operates in a diffuse manner — all courts exercise it — and appeals against their decisions may be lodged with the Constitutional Court. The Constitution also provides for the Court of Auditors (Article 214), the supreme body responsible for reviewing the legality of public expenditure and ensuring financial accountability.

Portugal also constitutionally recognises arbitral tribunals as genuine courts (Article 209(2)), with jurisdiction over civil, commercial, administrative and tax disputes. The Court of Justice of the European Union has ruled that the Portuguese tax arbitration system meets the requirements of a court or tribunal for the purposes of a preliminary ruling (Ascendi judgment, Case C-377/13). Finally, it should be noted that the Public Prosecutor's Office acts as the guardian of legality, with powers to challenge administrative acts. The following diagram summarises the Portuguese judicial structure.

Portuguese Judicial System

Constitution of the Portuguese Republic — Articles 209 to 216



Management: Superior Council of the Judiciary (ordinary jurisdiction) · Superior Council of Administrative and Tax Courts (administrative and tax jurisdiction).

Organisational Chart 1 — Structure of the Portuguese judicial system (CRP, Articles 209 to 216 and Title VI)

Greek Judicial System

The Greek judicial system is based on the constitutional principle of the distinction between administrative, civil and criminal courts [Article 93(1) of the Constitution of the Hellenic Republic], which results in a duality of jurisdictional orders: an ordinary jurisdiction, headed by the Areios Pagos (Supreme Civil and Criminal Court), and an autonomous administrative jurisdiction, headed by the Council of State. Career management is based on two distinct Supreme Judicial Councils — the Supreme Judicial Council of Civil and Criminal Justice and the Supreme Judicial Council of Administrative Justice —, which are composed of judges and include the President of the respective supreme court and members chosen from among their peers.

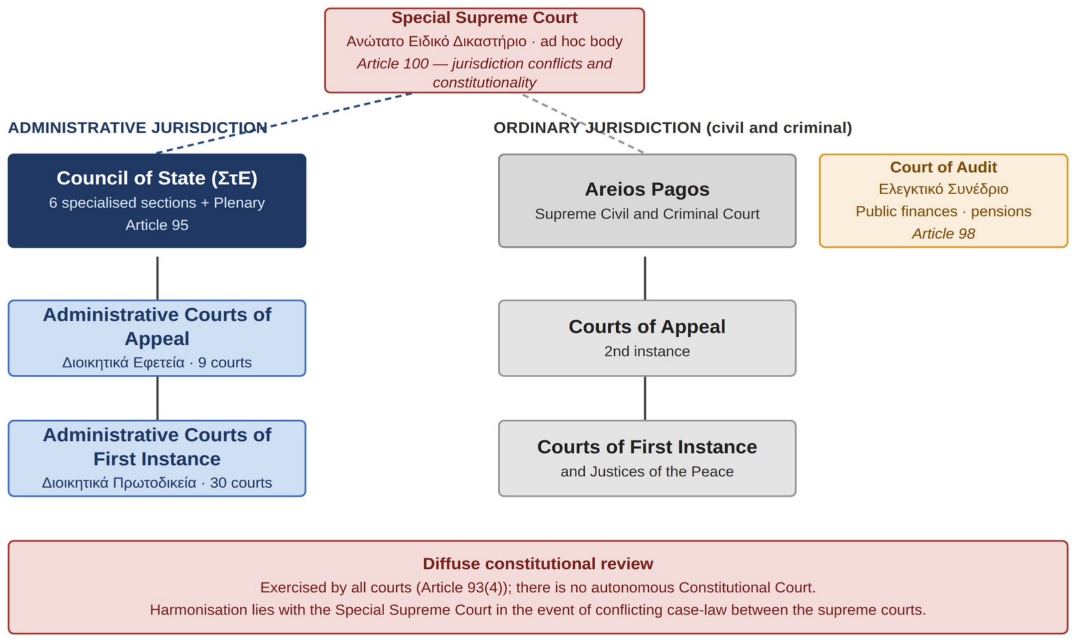
The administrative judiciary is organised into three tiers: the Administrative Courts of First Instance (Διοικητικά Πρωτοδικεία, 30 courts), the Administrative Courts of Appeal (Διοικητικά Εφετεία, 9 courts) and the Council of State (Συμβούλιο της Επικρατείας-ΣτΕ). Under Article 95 of the Constitution, the Council of State is responsible, in particular, for annulling administrative acts on the grounds of abuse of power or breach of the law, quashing the decisions of the administrative courts of appeal, and adjudicating disputes within its full jurisdiction. Alongside the ordinary structure, Article 98 establishes the Court of Audit (Ελεγκτικό Συνέδριο) as the third supreme court, with autonomous jurisdiction over the audit of public finances, disputes concerning civil and military pensions, and the financial liability of civil servants; its decisions are not subject to review by the Council of State.

Unlike Portugal, Greece does not have a Constitutional Court. The review of constitutionality is exercised in a diffuse manner by all courts, which are bound not to apply provisions contrary to the Constitution [Article 93(4)]. Harmonisation is the responsibility of the Special Supreme Court (Ανώτατο Ειδικό Δικαστήριο), provided for in Article 100, an *ad hoc* body which convenes only when its jurisdiction is specifically invoked and which is responsible for resolving conflicts of jurisdiction between the higher courts, settling disputes concerning the constitutionality or interpretation of provisions where the supreme courts have handed down contradictory decisions, and ruling on the validity and results of parliamentary elections and national referendums.

As regards arbitration in administrative matters, Greece adopts a model in which arbitration is exceptional, being permitted only in specific areas. There is no structured system of tax arbitration equivalent to the Portuguese one. The following diagram summarises the Greek jurisdictional structure.

Greek Judicial System

Constitution of the Hellenic Republic — Articles 93 to 100



Management: Supreme Judicial Council of Civil and Criminal Justice · Supreme Judicial Council of Administrative Justice. Training at the National School of the Judiciary (ESDI).

Organisational Chart 2 — Structure of the Greek judicial system (Constitution of the Hellenic Republic, Articles 93 to 100)

Figures on Administrative Jurisdiction

IN PORTUGAL	IN GREECE
PT 10,344,802 inhabitants *(2021 census)* **NUMBER OF JUDGES** First instance: **295 judges** Court of Appeal: **71 judges** STA councillors: **24** **JURISDICTIONAL STRUCTURE** Courts of first instance: **17 TAFs** Central courts: **2 TCA** Supreme Administrative Court: **1 STA** **JUDICIAL ACTIVITY** **First Instance** Cases per year per court: **1,600** Resolution rate: **123%** Average time to resolution: **600 days** **Second Instance** Cases per year per court: **2,634** Resolution rate: **89%** Average resolution time: **1,168 days** **STA** Cases per year: **1,379** Resolution rate: **102%** Average resolution time: **169 days**	**GR ~10.4 million inhabitants** *(CEPEJ 2024 data)* **NUMBER OF JUDGES** First instance: 632 Court of Appeal: 341 * Members of the Council of State (Councillors): **64** **JURISDICTIONAL STRUCTURE** courts of first instance: **30** Courts of Appeal: 9 Supreme Court: **1** **JUDICIAL ACTIVITY (2024)** **First instance** Cases per year per court: average of 1.276 Resolution rate: **107%** Average time to resolution: **464 days** **Second Instance** Cases per year per court: average of 1.154 Resolution rate: 106% Average resolution time: **661 days** **ΣτΕ** Cases per year per court: 3991 Resolution rate: **130%** Average resolution time: **966 days**

** In Greece, the number of administrative judges is not fixed nor disclosed as a total per court. The ordinary administrative judiciary constitutes a unified career path (judge of first instance πρωτοδίκης → judge of appeal εφέτης), and permanent posts are allocated to each of the 30 courts of first instance (Διοικητικά Πρωτοδικεία) and 9 courts of appeal (Διοικητικά Εφετεία) by means of a biennial presidential decree, depending on the caseload (Article 3 of the Code of Judicial Organisation, Law No. 4938/2022). The only fixed number of posts at the highest level is that of the 64 Members of the Council of State (ΣτΕ).*

Matters falling within the jurisdiction of the administrative courts

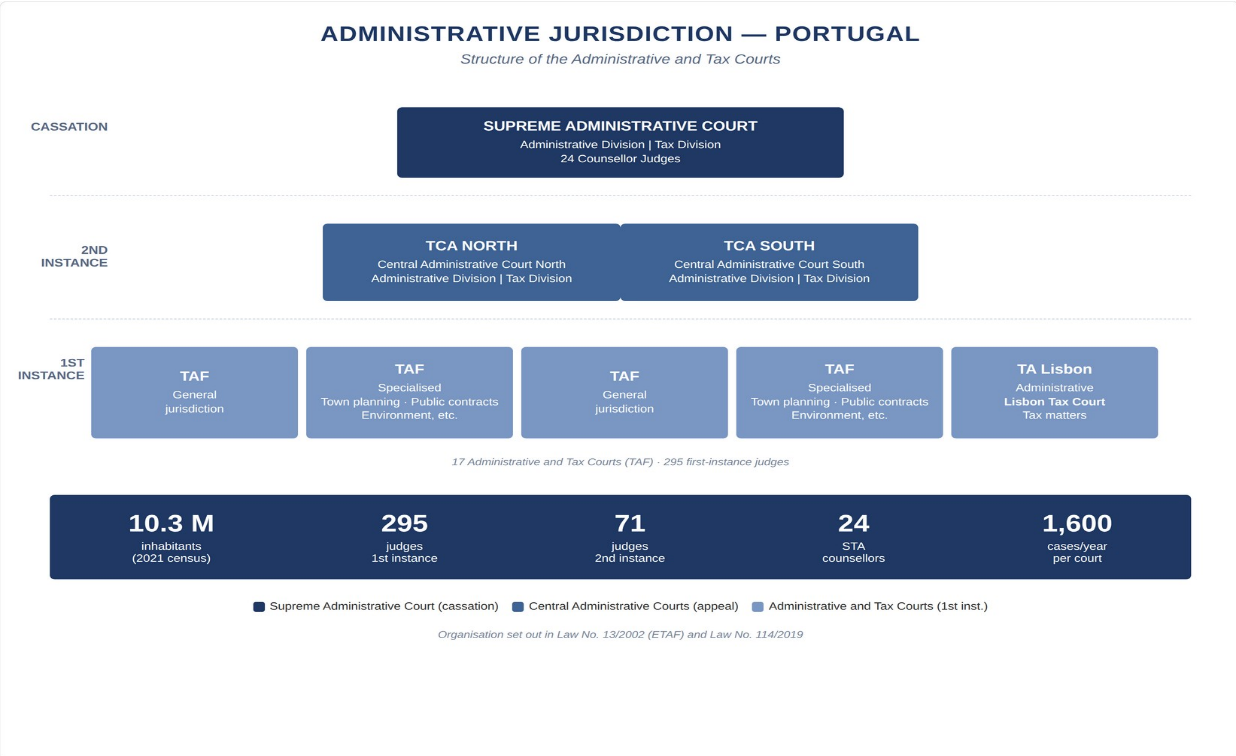
IN PORTUGAL	IN GREECE
LEGAL BASIS: Article 4 of the ETAF **TOPICS COVERED:** • Fundamental rights in legal, administrative and tax relations • Review of the legality of administrative rules and acts (including constitutionality) • Public procurement and disputes relating to administrative contracts • Non-contractual civil liability of the State • Judicial protection in the context of public actions (town planning, the environment, etc.) • Public inter-subjective relations of an administrative nature • Electoral and civil service litigation; tax litigation **EXCLUDED:** • Employment contracts governed by labour law • Review of political and legislative acts • Administrative offences under the Competition Authority • Consumer law matters **JURISDICTION OF THE STA IN THE FIRST INSTANCE** • Administrative proceedings relating to acts or omissions by the highest State bodies.	**LEGAL BASIS: Article 94 of the Constitution** . **MATTERS COVERED:** • Disputes concerning the legality of individual administrative acts and regulations • Disputes in the field of taxation (e.g. VAT, income tax, inheritance tax, property transfer tax etc.) • Disputes concerning social security benefits and contributions • Public procurement and concessions • Urban planning, spatial planning and the environment • Non-contractual civil liability of the State and other public bodies • Public employment and staff relations within public bodies • Disciplinary appeals concerning civil servants **EXCLUSIVE ORIGINAL JURISDICTION OF THE COUNCIL OF STATE:** • Annulment of regulatory acts (presidential decrees, ministerial regulations and regulations of public bodies) • Annulment of certain individual administrative acts of particular significance [e.g. certain acts of independent authorities, the appointment and dismissal of first-rank professors (Full Professors) at Universities etc.]

Organisation of the courts

In Portugal

At first instance, the administrative and tax courts operate as a unified court (TAF) in administrative and tax matters, except in Lisbon, where the administrative courts and the tax courts of first instance are separate. Where the volume or complexity of cases so warrants, the law allows for specialisation: general administrative cases; social cases; public procurement; town planning, the environment and spatial planning; tax cases; and tax enforcement.

At second instance, there are two Central Administrative Courts (North and South). The Supreme Administrative Court, based in Lisbon, has two Divisions: the Administrative Litigation Division and the Tax Litigation Division.



Infographic 1 — Structure of the administrative judiciary in Portugal

In Greece

At first instance, the Administrative Courts of First Instance (Διοικητικά Πρωτοδικεία) have general jurisdiction over administrative matters. These 30 courts are geographically distributed across the country and hear cases relating to tax matters, social security, public procurement, town planning, the State's non-contractual liability etc. Cases of lesser complexity or value may be decided by a single judge, whilst all other cases are heard by a panel of three judges.

At second instance, the Administrative Courts of Appeal (Διοικητικά Εφετεία) are organised into specialised chambers, notably in tax and town planning matters. There are nine such courts, based in Athens, Piraeus, Thessaloniki, Patras, Larissa, Chania, Ioannina, Komotini and Tripoli . They also rule in panels of one or three judges.

As the supreme court, the ΣτΕ has jurisdiction to quash decisions of the courts of appeal and original jurisdiction to annul regulatory acts and certain administrative acts of particular importance. It comprises a President, Vice-Presidents, Councillors, Associate Councillors and Assistant Judges.

This court is organised into six sections, each specialising in a particular area (town planning and the environment; public procurement contracts; public organisation and employment; tax matters; social security; other administrative disputes), which rule in panels of three, five or seven members. There is also a Plenary Session, which comprises 25 serving members, to deal with matters of great legal significance, the standardisation of case law, or in cases expressly provided for by law.

Infographic 2 — Structure of the administrative judiciary in Greece

Appointment of Judges

Rules in Portugal

Judges of First Instance (TAF)

Appointments are generally made through a public competitive examination (Law No. 2/2008 of 14 January), which comprises a knowledge test, an assessment of the candidate's academic record and a psychological assessment, followed by initial training at the Centre for Judicial Studies, lasting two years (one year of theory and one year of practical training). Appointments may also be made by transfer.

Judges of the Central Administrative Courts

Appointment is made by transfer from another section of the Central Administrative Court or through a competitive examination open to TAF judges with more than five years' service and a performance rating of no less than 'Good with distinction'.

Counsellors of the Supreme Administrative Court

Appointment is by transfer or through a competitive examination, open to judges of the Central Administrative Courts with more than five years' service, public prosecutors with more than five years' service, and legal professionals of recognised merit with more than twenty years' professional experience in public law.

Rules in Greece

The appointment, promotion and career management of Greek judges are governed by Articles 87 to 93 of the Constitution and by the Code of Judicial Organisation and the Statute of Judges (Law No 4938/2022, which replaced the previous Law No 1756/1988). Their fundamental principles are as follows:

Independence and irremovability

Judges enjoy personal and functional independence (Article 87 of the Constitution) and are subject only to the Constitution and the law. They are irremovable and may only be suspended or dismissed by a decision of the Supreme Council of the Administrative Judiciary, following disciplinary proceedings.

Appointment by presidential decree

Magistrates are appointed by a presidential decree upon proposal of the Minister of Justice (MoJ); however, this is just a formality since neither the MoJ nor the President of the Republic may deviate from the decision of the National School of the Judiciary.

Entry via competitive examination

Entry to the judiciary is by public competitive examination, comprising written and oral tests, with subsequent training provided by the National School of the Judiciary (ESDI), based in Thessaloniki.

Promotion

Career progression is decided by the Supreme Judicial Council of Administrative Justice, based on criteria of merit.

Legal Proceedings — In Portugal

Types of procedural remedies

The procedural remedies available in both jurisdictions are set out in the Code of Procedure in the Administrative Courts (CPTA) for administrative litigation, and in the Code of Tax Procedure and Process (CPPT) for tax litigation, with the Code of Civil Procedure being applicable on a subsidiary basis. Although they share common principles, the two jurisdictions differ both in their procedural forms and in their systems of judicial appeal

In the administrative jurisdiction (CPTA)

The standard procedure is the administrative action (Articles 37 et seq. of the CPTA), which is of a residual nature and applies to all disputes not covered by specific regulations. Within its scope, claims may be brought, in particular, to challenge administrative acts, to order the performance of a due act, to challenge regulations or to order their issuance, to recognise subjective legal situations, and to establish the State's non-contractual civil liability.

Alongside this, the Code provides for urgent procedures (Articles 97 et seq.) — electoral litigation, litigation relating to mass proceedings, pre-contractual litigation and summonses for the provision of information, access to documents or the issue of certificates, and for the defence of rights, freedoms and guarantees — as well as interim relief proceedings and proceedings for the enforcement of judicial decisions.

As regards judicial appeals (Articles 140 et seq.), the following are permitted: ordinary appeals against judgments of the Regional Administrative Courts (TAF) to the Central Administrative Courts and against the judgments of the latter to the Supreme Administrative Court (STA); the exceptional appeal for review to the STA, limited to questions of law of fundamental legal or social significance, or where the best application of the law so justifies; the appeal *per saltum* directly to the STA, in cases involving sums in excess of €500,000 that raise only questions of law; and, of an extraordinary nature, appeals for the standardisation of case-law and for the review of a final and binding decision.

In tax jurisdiction (CPPT)

Procedural remedies are organised according to the purpose and nature of the act of the tax administration.

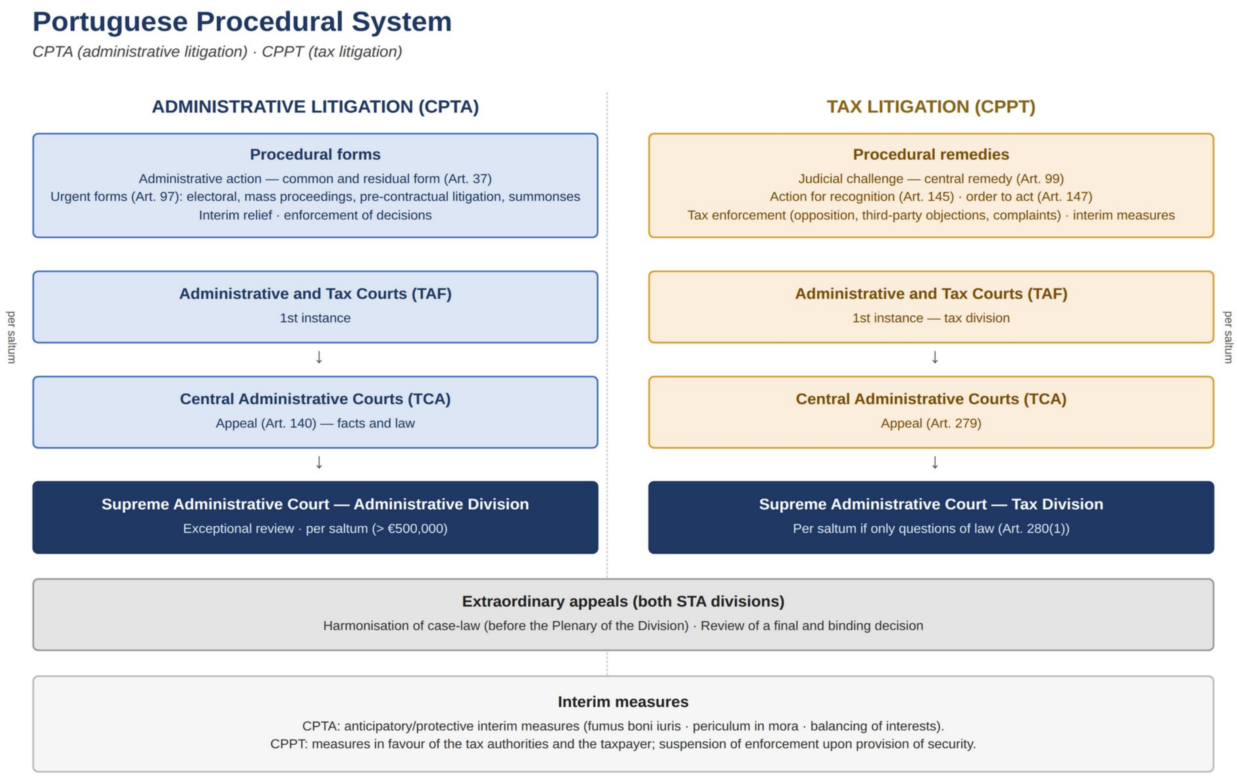
The main remedy is the judicial challenge to assessment notices and other prejudicial acts in tax matters (Articles 99 et seq.). In addition to this are the action for the recognition of a legally protected right or interest (Article 145), which is of a supplementary nature, and the order to act, intended to address the failure to fulfil a legally enforceable obligation (Article 147). Tax enforcement proceedings, initiated by the tax authorities for the purpose of enforced collection, are also treated as a separate procedure; within this framework, the party subject to enforcement has specific means of defence at their disposal, such as opposition to enforcement, third-party objections and complaints against the acts of the enforcement body. The Code also provides for interim measures — orders in favour of the tax authorities to secure tax claims, and in favour of the taxpayer — and ancillary measures, such as the early production of evidence and the waiver of bank secrecy.

With regard to judicial appeals, the CPPT establishes a specific regime, distinct from the administrative one (Articles 279 et seq.): decisions of the tax courts may be appealed vi ly to the Central Administrative Courts or, where the grounds for appeal are exclusively a matter of law, directly to the Tax Litigation Section of the STA (appeal *per saltum*, Article 280(1)). Provision is also made for an appeal for the harmonisation of case-law, before the Plenary of the Section, in the event of conflicting judgements, and for an appeal for review.

Interim measures

Interim relief is also subject to specific provisions. In administrative jurisdiction, the CPTA permits anticipatory or protective interim measures, whether specified or unspecified, as may be necessary to ensure the effectiveness of the decision to be handed down in the main proceedings. Their granting depends on the cumulative fulfilment of the requirements of *fumus boni iuris* and *periculum in mora*, and on the balancing of the public and private interests at stake. Such measures may be sought either in conjunction with the main proceedings or prior to their commencement, and are dealt with as a matter of urgency.

In tax jurisdiction, the CPPT provides for interim measures in favour of the tax authorities, designed to ensure the recovery of tax claims (such as attachment and inventory), and measures in favour of the taxpayer, relating to the challenge of tax acts or regulations. Also of note in this area is the regime for the suspension of tax enforcement upon the provision of suitable security, or its waiver in cases provided for by law. The following diagram summarises the Portuguese procedural framework.



Organisational Chart 3 — Portuguese procedural system: procedural means, courts and appeals (CPTA and CPPT)

Judicial Proceedings — In Greece

Types of procedural remedies

Greek administrative litigation is governed by the Code of Procedure in the Administrative Courts (Κώδικας Διοικητικής Δικονομίας, Law No. 2717/1999), as regards ordinary administrative courts, and by Presidential Decree No. 18/1989, as regards proceedings before the Council of State.

The system is based on a fundamental distinction between two types of disputes against the Administration, each of which is subject to distinct procedures and courts.

Annulment proceedings (ακυρωτικές διαφορές) are initiated by an application for annulment (*αίτηση ακυρώσεως*), whereby the court, having reviewed the legality of the act, may annul it, in whole or in part, without replacing it. This is the specific remedy against regulatory acts and, as a rule, against individual administrative acts. Jurisdiction lies, par excellence, with the Council of State [Article 95(1)(a) of the Constitution], although the law may assign certain categories to ordinary administrative courts, in which case the Council of State hears the case on appeal.

Disputes involving full jurisdiction (διαφορές ουσίας) are initiated by an action on the merits (*προσφυγή ουσίας*), in which the court is not limited to assessing legality but may examine the merits and annul, reform or amend the contested act, as well as order the Administration to pay sums of money. These are the norm in tax, social security and pecuniary disputes, and fall within the jurisdiction of the administrative courts of first instance and appeal

Judicial remedies

Decisions of the administrative courts are subject to an appeal (*έφεση*), which refers the case to the higher court for a review of both the facts and the law, and to a cassation appeal (*αναίρεση*) to the Council of State, limited to points of law, against decisions handed down in final instance by the administrative courts of appeal. The admissibility of a cassation appeal is subject to strict conditions, laid down by Law No. 3900/2010 and Law No 5221/2025.

Interim relief and enforcement proceedings

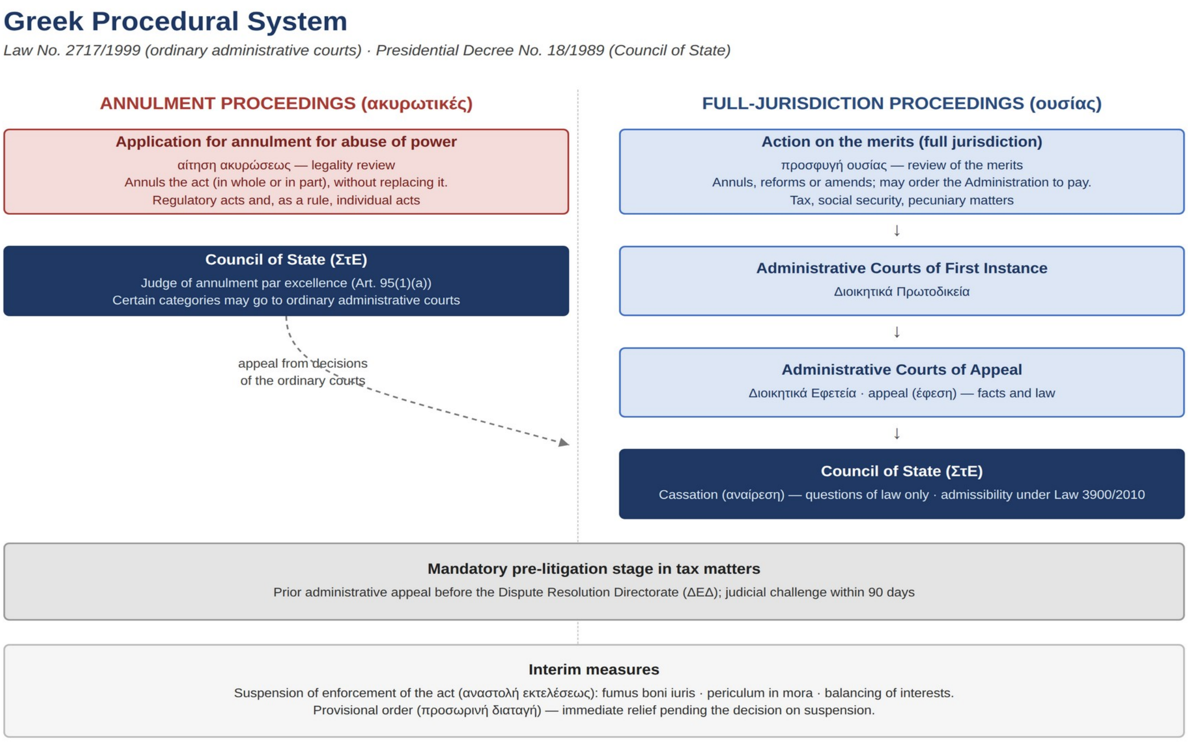
The system also provides for interim relief and the enforcement of judicial decisions by the Administration (as set out below).

The proceedings

The Code of Procedure in the Administrative Courts establishes a general procedure and special regimes for matters which, by their nature or urgency, warrant differentiated treatment. The general procedure is the basic regime, applicable to all disputes not subject to special regulation. In tax matters, access to the courts is subject to a mandatory prior administrative appeal to the Directorate for the Resolution of Disputes (Διεύθυνση Επίλυσης Διαφορών, ΔΕΔ); only after an express or implied decision on that appeal may the taxpayer bring a judicial challenge, within 30 days, before the competent administrative court. There are also special procedures, such as public procurement litigation or electoral litigation, and enforcement proceedings, which ensure compliance with court decisions by Greek public authorities.

Interim measures

The regime governing interim measures is set out in Articles 200 et seq. of the Code of Procedure in the Administrative Courts and, as regards proceedings before the Council of State, in Articles 52 et seq. of Presidential Decree No 18/1989. The main instrument is the suspension of the enforcement of the administrative act (αναστολή εκτελέσεως),. Whether it is granted depends on *fumus boni iuris*, *periculum in mora* — assessed on the basis of the risk of damage that would be difficult to remedy — and a balancing of the interests at stake, including the public interest underlying the contested act. A provisional order (προσωρινή διαταγή) is also available, which ensures immediate relief pending a decision on the application for suspension. The following diagram summarises the Greek procedural framework.



Organisational Chart 4 — Greek procedural system: annulment and full-jurisdiction proceedings, instances and appeals

The Implementation of Technology in the Courts

In Portugal

The administrative and tax courts operate a fully electronic case management system at all levels — administrative and tax courts of first instance, Central Administrative Courts and the Supreme Administrative Court —, as regulated by Ministerial Order No. 380/2017 of 19 December. The main aspects are:

- Case management was previously handled by the Administrative and Tax Courts Information System (SITAF); since 20 October 2025, this has been merged with the system for the ordinary courts (CITIUS), meaning that case enquiries and the submission of documents are now carried out via CITIUS.WEB and case management by judges via the MAGISTRATUS module, with orders and signatures fully digitised;
- Decisions of the Central Administrative Courts and the Supreme Administrative Court are available in the public database www.dgsi.pt — although, as a rule, those of the courts of first instance are not — and are anonymised prior to publication;
- Artificial intelligence tools are currently being developed, notably for the automatic anonymisation of decisions and to assist judges with ancillary tasks such as transcriptions, organising the facts of a case and judicial research.

In Greece

The technological modernisation of the Greek justice system has been based on the creation of integrated case management systems, co-financed by European funds, and is continuing through new digitisation projects. Of particular note are:

- The Integrated Case Management System for Administrative Justice (ΟΣΔΔΥ-ΔΔ), developed under the auspices of the Council of State, which ensures the electronic management of case-flow within the Council of State, the General Commission of the ordinary administrative courts, and within these courts — distinct from the equivalent system for civil and criminal justice (ΟΣΔΔΥ-ΠΠ), accessible via the solon.gov.gr portal;
- The electronic submission of legal remedies and procedural documents and access to online judicial services, including checking the status of cases and the issuance of certificates;
- The holding of hearings by videoconference, permitted in specific circumstances;
- The digitisation of court archives, currently underway, with a view to creating integrated digital archives;
- The publication of case law, press releases and procedural information on the relevant website (www.adjustice.gr).

Both countries are part of the European platforms for electronic judicial cooperation, namely the e-Justice portal and the e-CODEX system.

Comparative Summary

From the comparative analysis, the following points of structural convergence and divergence between the two jurisdictions can be highlighted.

Convergences

- Both systems establish an administrative and tax jurisdiction that is autonomous from the ordinary courts, organised into three tiers (first instance, courts of appeal or central administrative tribunals, and the Supreme Administrative Court or Council of State);
- The core areas of the two jurisdictions are essentially the same: the legality of administrative acts, public procurement, the State's non-contractual liability, town and country planning, the environment and taxation;
- Both countries have separate governing bodies for each branch of the judiciary (in Portugal, the Superior Council of the Judiciary and the Superior Council of Administrative and Tax Courts; in Greece, the Supreme Judicial Council of Civil and Criminal Justice and the Supreme Judicial Council of Administrative Justice);
- Both jurisdictions have the power to order interim measures and to enforce their own decisions, and both countries are fully integrated into the European platforms for electronic judicial cooperation (e-Justice and e-CODEX).

Structural differences

- Constitutional review: Portugal has an autonomous Constitutional Court, which carries out concrete, successive abstract and preventive abstract review; Greece adopts a model of diffuse review, exercised by all courts, with the Special Supreme Court responsible for harmonisation and the resolution of conflicts between the higher courts;
- Distinction between types of proceedings: in Greece, the system is based on the separation between annulment proceedings (appeals on grounds of violation of the law, in principle before the Council of State) and proceedings involving full jurisdiction (in principle before the ordinary administrative courts); In Portugal, administrative proceedings constitute a single, residual form of action, within the scope of which claims for annulment and for a declaratory judgement are brought;
- Arbitration: Portugal permits arbitration in administrative and tax matters, with a structured system of tax arbitration; in Greece, arbitration is exceptional, permitted only in specific areas;
- Mandatory preliminary stage in tax matters: in Greece, a prior administrative appeal to the Dispute Resolution Directorate (ΔΕΔ) is mandatory before a case can be brought before the courts; in Portugal, judicial challenges may, as a rule, be brought directly;
- Organisation of the supreme court: the Greek Council of State is organised into six sections, in addition to the Plenary; the Portuguese Supreme Administrative Court has two sections (administrative and tax).

SUPREME ADMINISTRATIVE COURT

HELLENIC COUNCIL OF STATE

LISBON · 2026