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e - TEPAI

1. DURING THE FIRST IMPLEMENTATION PERIOD

1.1. E The TEPAI (Recreational and Daily Tour Cruise Ships Fee) is applicable as of 02.04.2019. What does the ten-day deadline, until 11.04.2019, pertain to?

A It pertains to:

(a) The TEPAI payment for the month of April, for ships being in Greek territorial waters on 02.04.2019;

(b) The TEPAI payment for the year 2019 (months of April to December), for ships being in Greek territorial waters on 02.04.2019. If you select this option, you may receive a 10% discount.

It should be noted that, in case the party responsible for the payment opts to pay only the TEPAI for April -rather than that of the entire year 2019- but the ship remains in Greek territorial waters for additional months, the TEPAI shall be payable for each month of stay in Greek waters (before the start of each month) or for multiple months at a time. More details are provided hereinbelow.

1.2. E What is payable for ships entering Greek territorial waters on and after 02.04.2019?

A Such a ship should pay at least the TEPAI for the month of April. The fee shall be payable prior to the ship's entry into Greek waters or upon entry -at the latest. Afterwards, such ships shall pay TEPAI for each month of stay in Greek territorial waters, either on a monthly basis (before the start of the month); or for multiple months at a time. More details are provided hereinbelow.

1.3. E Will there be a 10% discount, in case I make a lump-sum payment, for all remaining months of 2019?

A Yes. During the first year of implementation (2019), a 10% discount shall apply to the fee, for lump-sum payments, **only if** such payments are made:

(a) by **11.04.2019** for ships already in Greek territorial waters;

(b) by **30.04.2019** for ships entering Greek territorial waters by that date and, in any case, no later than on the date of their entry during that month.

(c) by **30.04.2019**, regardless of the date that the ship will enter Greek territorial waters for the year 2019 (e.g. for ships entering Greek territorial waters in May 2019, a 10% discount can be received, provided that the payment of the TEPAI for the year 2019 is made by 30.04.2019).

1.4. E If my ship is already in Greek territorial waters on 02.04.2019, how should I fill-in the field "Date of entry to Greek territorial waters?"

A The date 02.04.2019.

1.5. E If I pay the TEPAI for all remaining months of 2019, and a 10% discount applies, am I also eligible for the 20% discount for mooring my ship at Greek ports during the same period (April 2019 to December 2019)?

A No. The 20% discount for mooring a ship at Greek ports shall apply only in case of a **yearly stay** and of a **lump-sum payment (or advance payment)** of the TEPAI for the entire year. During the first year of implementation (2019), no provision is made for that discount, for the period from April 2019 to December 2019.

1.6. E Am I eligible for a 25% discount, for the remaining months of 2019, due to exclusive professional use of the ship?

A Yes, you may select the months (all or some of the remaining months of the year) for which you wish the discount to apply.

1.7. E As of 02.04.2019, my ship is subject to seizure; or has been decommissioned; or is at an “out of use” status (immobility); or has been classified as traditional. Is the TEPAI still due for that ship?

A No, you are exempt, on the condition that the applicable procedure has been duly followed for such cases (see relevant sections hereinbelow).

2. GENERAL QUESTIONS

2.1. E Who is liable for payment of the TEPAI?

A (a) In the case of professional recreational ships and professional daily tour cruise ships, the ship’s owner or operator, or their legal representative.
(b) In the case of privately-owned recreational ships, the ship’s owner or the holder or user.

The above persons are each **jointly and severally liable for payment in full** of the TEPAI, as well as any fines.

2.2. E I own 40% of a ship, which is liable for TEPAI payment. May I pay the TEPAI?

A Yes, regardless of the percentage of ownership.

2.3. E What ships are subject to the TEPAI?

A (a) Private recreational ships (sailboats or motorboats), with a **total length** of more than 7 metres, regardless of whether they are registered or entered in the Small Ships Register Book (VEMS).

In other words, the **only** conditions to be **examined** as to whether payment of the TEPAI is due, are the following: (a) the ship must be privately owned, rather than a professional one; (b) the ship must have a **total** length of over 7 metres; and (c) the ship must be either a sailboat or a motorboat (not a rowing boat).

Privately owned ships that meet the above requirements are subject to payment of the

TEPAI, regardless of other features or elements, e.g. their flag (Greek; of an EU member state; of a non-EU member state); whether they are registered or included in the Small Ships Register Book(VEMS); their construction material; their horsepower, etc.

(b) Professional recreational ships, i.e. ships **professionally exploited**, chartered in full, in accordance with the provisions of Law 4256/2014 (OG 92A). Consequently, professional ships exploited **in accordance with other domestic law provisions** (e.g. **General Port Regulations**) **are not** subject to payment of the TEPAI.

(c) Professional daily tour cruise ships, i.e. ships that are professionally exploited in accordance with the provisions of article 12 of Law 4256/2014 (OG 92A). Similarly, professional ships exploited in accordance with other **domestic law provisions** (e.g. **General Port Regulations**) **are not** subject to payment of the TEPAI.

(d) recreational ships, classified as a professional subject to laws applicable in another country . See question No 2.5

2.4. E When is a ship exempt from payment of the TEPAI?

A Ships are exempt from payment of the TEPAI for as long as they are seized; classified as traditional ship; decommissioned, or is at an “out of use” status (immobility) certified by the Port Authority. See the relevant Sections.

2.5. E Is payment of the TEPAI due for a recreational ship in Greek territorial waters, when that ship **has been classified as a professional subject to laws applicable in another country**, and not to the provisions of Law 4256/2014 (OG 92A)?

A Yes. As with other ships, payment of the TEPAI depends on the total length of that ship and on the months of sailing in Greek territorial waters. Moreover, a discount may apply for a lump-sum payment or advance payment of the yearly TEPAI, or in case that ship is moored at Greek ports during the entire year (if, of course, the total length requirement is met). On the contrary, the discount applicable to the exclusive professional use of a ship shall not apply, provided that it has not been classified as professional recreational ship under Law 4256/2014. For TEPAI payment purposes, select “private recreational ship” in the eTEPAI application.

2.6. E The total length of my ship is 6 metres. Is it subject to payment of the TEPAI?

A No. Only ships with a total length of over 7 metres are subject to such payment, be they privately owned, professional recreational ships or professional daily tour cruise ships.

2.7. E The total length of my ship is 9 metres and is being professionally exploited subject to provisions other than those of Law 4256/2014 (OG 92A), e.g. General Port Regulations, No 38. Is this ship subject to payment of the TEPAI?

A No. That ship is neither a privately-owned recreational ship; nor a professional recreational ship, as termed in Law 4256/2014; nor a professional daily tour cruise ship, as termed in Law 4256/2014.

2.8. E What is the pertinent information for calculating the TEPAI for my ship?

- A** (a) the **total length** of the ship (up to two decimals), as per the Certificate of Registry or the Safety Certificate or the Certificate of General Inspection or the Measurement Certificate or the License for Performance of Voyages for non Professional Craft and
(b) The applicable amount of TEPAI, depending on the total length of the ship.

See the table below:

Total length (up to two decimals)	Monthly TEPAI
Between 7.00m and 8.00m (incl.)	€16/month e.g. for ships with a total length of 7.01m; 7.15m; or 8.00m, the monthly TEPAI shall be €16.
Over 8.00m up to 10.00m (incl.)	€25/month e.g. for ships with a total length of 8.01m; 9.58m; or 10.00m, the monthly TEPAI shall be €25.
Over 10.00m up to 12.00m (incl.)	€33/month e.g. for ships with a total length of 10.01m, 11.12m; or 12.00m, the monthly TEPAI shall be €33.
Over 12.00m	€8 per month and per metre, calculated from the first metre of length. E.g., the monthly TEPAI for a ship with a total length of 12.01m, shall be €96.08 (12.01m x €8.00 = €96.08); or the monthly TEPAI for a ship with a total length of 15.25m, shall be €122.00 (15.25m x €8.00 = €122.00), or the monthly TEPAI for a ship with a total length of 16.85m, shall be €134.80 (16.85m x €8.00 = €134.80)

2.9. E I plan to visit Greece, aboard my ship, for some time **within** September. What is the payable TEPAI?

A It's the TEPAI for September. The TEPAI is payable for the entire month (e.g. September), regardless of the ship's duration of stay in Greek territorial waters within the month.

2.10. E I plan to visit Greece, aboard my ship, on 12.04.2019. When is the TEPAI due?

A The TEPAI must be paid either before or on 12.04.2019, i.e. upon the ship's entry in Greek territorial waters at the latest.

2.11. E I shall be visiting Greece, aboard my ship, on 12.08.2019, and have already paid the TEPAI for August 2019. If I decide to extend my stay in Greece into the following month, when is the September 2019 TEPAI due?

A The TEPAI must be paid at any time before the start of the month.

2.12. E Can I pay the TEPAI for the entire year?

A Yes. You may pay the TEPAI in December for the following year in advance, or you may pay in January for the current year. In both cases you are eligible for a 10% discount. (e.g., in December 2019, or in January 2020, you may pay the TEPAI for the entire 2020. For additional details, see the “3. Discounts” section.

2.13. E May I pay the TEPAI for specific months, be they successive or not?

A Yes, you may opt to pay the TEPAI for any month(s), be they successive or not. e.g., you may pay the TEPAI for June 2019 and November 2019, depending on the period for which the ship will remain in Greek territorial waters.

2.14. E I plan to visit Greece, aboard my ship, on 19.07.2019 and depart on 03.09.2019. The total length of my ship is 11.56 metres. For which months is the TEPAI due, and what is the total amount?

A The TEPAI is due for three months: July, August and September 2019. Given that ships with a total length of over 10.00m up to 12.00 m are subject to a €33/month TEPAI:
 $3 \text{ months} \times €33.00/\text{month} = \mathbf{€99.00 \text{ in total}}$

2.15. E I plan to visit Greece, aboard my ship, on 05.08.2019 and depart on 18.09.2019. The total length of my ship is 13.78 metres. For which months is the TEPAI due, and what is the total amount?

A The TEPAI is due for two months: August and September 2019. Given that ships with a total length of over 12.00 m are subject to an €8/month TEPAI, per metre, calculated from the first metre:
 $2 \text{ months} \times €8.00/\text{month} \times 13.78 \text{ m} = \mathbf{€220.48 \text{ in total}}$

2.16. E In case I missed the payment of the TEPAI for a certain period in the past, may I still willingly pay the amount due, without fine?

A Yes. If you willingly pay the TEPAI for that previous period, no fine shall be imposed (e.g. you may pay the TEPAI for June 2019 in August 2019). However, if non-payment of the TEPAI is determined during an audit by a competent Authority, you shall be sanctioned accordingly.

2.17. E My ship is at a ship parking lot, or at my private premises (e.g. in the garden of my summer house). Is TEPAI due for that ship?

A The TEPAI is due for all ships **in** Greek territorial **waters**, as detailed in questions 2.3. and 2.5.; therefore, any ship not in Greek territorial waters is not subject to TEPAI. It goes without saying that, as soon as the ship is in Greek territorial waters, the TEPAI shall be immediately due, as per the relevant provisions, unless exempt. For exemptions, see question 2.4.

2.18. **E** I paid the TEPAI for July and August, but departed from Greece aboard my ship, on 29.7.2019. Can I apply for a refund of the August TEPAI?

A No. A ship leaving the country anytime before the expiration date of the TEPAI paid in advance, does not entitle the shipowner to any refund from the Greek State.

2.19. **E** I paid the TEPAI for July but left and returned aboard my ship before the end of that month. Should I pay the TEPAI for that month again?

A No. If the period for which the TEPAI has been paid has not yet expired, there is no requirement for paying it anew, if the ship re-enters Greek waters. However, if the ship extends its stay in Greece into the following month, the August TEPAI shall be due as well, before the start of the month.

2.20. **E** My ship was a professional one (either a professional recreational ship or a professional daily tour cruise ship) and its use changed to private. I have already paid the TEPAI, with a discount due to its formerly exclusive professional use. Should I pay the sum of the discount back?

A No. You are not required to pay back the sum of the discount. However, when you make the next TEPAI payment, you will no longer be eligible for that discount.

2.21. **E** My ship was a privately owned one, I have already paid the TEPAI and its use changed to professional (it now is either a professional recreational ship or a professional daily tour cruise ship). Am I eligible for a discount (for exclusive professional use), for the TEPAI I paid for a non-elapsed period?

A No. You are, however, eligible for that discount upon the next TEPAI payment.

2.22. **E** I have paid the TEPAI for a certain period, and in the meantime the ship's user or holder or operator or owner changed, or some details of the ship changed (e.g. ship registry or name). What should I do?

A You need to keep all documents proving any changes -if available. There is no need to make any changes in the eTEPAI platform details. You should enter the new details when the next TEPAI payment is due.

2.23. **E** The total length of my ship has changed. If I have already paid the TEPAI, what should I do if the new amount due is lower or higher than the one already paid due to the change of the ship's length?

A In case of change of the ship's length, no additional TEPAI shall be due for the months or the year already paid for. Correspondingly, the Greek State is not liable to issue a refund for the balance, in case the TEPAI due is less than the amount already paid in advance. Upon the next TEPAI payment, the amount due shall be calculated on the basis of the new / current total length of the ship.

2.24. **E** I have mistakenly entered a larger total length into the eTEPAI application, and therefore paid a higher TEPAI amount. What can I do?

A You may apply with any Port, Tax, or Customs Authority for a refund of that amount (provided a TIN already exists or is issued in case it does not). Your application document must be accompanied by a clearly legible copy of the certificate indicating



the total length of the ship. This application shall be submitted by the person liable for payment of the TEPAI or their duly authorised representative.

2.25. E I have mistakenly entered a smaller total length into the eTEPAI application, and therefore paid a smaller TEPAI amount. What can I do?

A You should log on to the eTEPAI application (at www.aade.gr) and retrieve the application, which has been paid, and modify it by adding the correct length, in order to issue additionally, another one electronic payment code (e-Paravolo), with the additional difference due to the correction of the total length of the ship.

If the payment has not yet appeared, depending on the Collection Agency (see question 10.3), you shall wait until it appears so that you can proceed subsequently with its modification

2.26. E I paid TEPAI for my ship although it is exempt or non-liaible. What should I do?

A If your ship is exempt from payment of the TEPAI or is non-liaible, as per the legislation, you may apply with any Port, Tax, or Customs Authority for a refund of that amount (provided a TIN already exists or is issued in case it does not). Your application document must be accompanied by copies of the certificates proving the non-obligation of TEPAI payment. This application shall be submitted by the person liable for payment of the TEPAI or their duly authorised representative.

2.27. E In case that a fine is imposed, may I, during the payment of the TEPAI and the fine, also pay the TEPAI of extra months or of the year?

A No. It can only be paid the TEPAI that its debt was determined during the audit. After the payment you can make a new one for the period you wish.

2.28. E Should I have already paid the TEPAI, before issuing or attesting the Pleasure Craft Traffic Document (DEKPA) of my ship?

A Yes, in order to issue or attest a Pleasure Craft Traffic Document (DEKPA), you need to have paid at least the TEPAI for the month in which the form is issued or attested. From that point onwards, the TEPAI shall be paid for each month of the ship's stay in Greek territorial waters, either monthly (before the beginning of the month) or for more than one months, or for the entire year, as per the relevant clarifications.

2.29. E Should I have already paid the TEPAI, before issuing a Transit Log?

A Yes, in order to issue a Transit Log, you need to submit the TEPAI payment receipt.

3. DISCOUNTS

3.1. E Are there any discounts in relation to the TEPAI?

A Yes, you may consult the Tables below:

I. PRIVATE RECREATIONAL SHIP (regardless of flag)	
TOTAL LENGTH	DISCOUNT



up to 12m (incl.)	<p>10%, in case of a lump-sum TEPAI payment for one calendar year (from 01 January to 31 December), on the condition that said payment is made in December of the year before or in January of the current year. e.g., a 10% discount shall apply if the TEPAI is paid for the entire year 2020 (from 01.01.2020 to 31.12.2020). That discount shall only apply if payment is made in December 2019 or in January 2020.</p>
over 12m	<ul style="list-style-type: none"> • 10%, in case of a lump-sum TEPAI payment for one calendar year (from 01 January to 31 December), on the condition that such payment is made in December of the year before or in January of the current year. e.g., a 10% discount shall apply if the TEPAI is paid for the entire year 2020 (from 01.01.2020 to 31.12.2020). That discount shall only apply if payment is made in December 2019 or in January 2020. • 20%, in case a ship is moored at ports within the Greek territory for the entire current year. In order for this discount to apply, it must have been preceded by the lump-sum payment or advance payment of the yearly fee- in other words, the 10% discount must have applied first. The requirement of such mooring shall be proven by means of a Certificate issued by the Managing and Exploitation Authorities of the mooring ports.

<p align="center">II. PROFESSIONAL SHIP (professional recreational ship or professional daily tour cruise ship, regardless of flag)</p>	
TOTAL LENGTH	DISCOUNT
up to 12m (incl.)	<ul style="list-style-type: none"> ○ 10%, in case of a lump-sum TEPAI payment for one calendar year (from 01 January to 31 December), on the condition that said payment is made in December of the year before or in January of the current year. e.g., a 10% discount shall apply if the TEPAI is paid for the entire year 2020 (from 01.01.2020 to 31.12.2020). That discount shall only apply if payment is made in December 2019 or in January 2020.

<p>over 12m</p>	<ul style="list-style-type: none">○ 25%, in the case of exclusive professional use of that ship, i.e. of non-private use of the ship by the shipowner or operator. Such a discount may apply for one month (e.g., only for January) or for several months, successive or not (e.g., for January and February, or for January, March and September), or for the entire year.● 10%, in case of a lump-sum TEPAI payment for one calendar year (from 01 January to 31 December), on the condition that said payment is made in December of the year before or in January of the current year. e.g., a 10% discount shall apply if the TEPAI is paid for the entire year 2020 (from 01.01.2020 to 31.12.2020). That discount shall only apply if payment is made in December 2019 or in January 2020.● 20%, in case of mooring a ship at ports within the Greek territory for the entire current year. In order for that discount to apply, it must have been preceded by the lump-sum payment or advance payment of the yearly fee - in other words, the 10% discount must have applied first. The requirement of such mooring shall be proven by means of a Certificate issued by the Managing and Exploitation Authorities of the mooring ports.
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3.2. E Can I opt for the 25% discount due to the exclusive professional use for only some months and not for others?

A Yes, you are eligible for a 25% discount due to the exclusive professional use of the ship for specific months only. This discount may apply either upon payment of the TEPAI for the entire year (in other words, you may opt for the entire 12-month period, by selecting a discount for several months due to the ship's exclusive professional use and not selecting that discount for the remaining months), or upon payment of the TEPAI for certain months only (e.g. when paying the TEPAI only for the five months of the calendar year, during which the ship will be in Greece - in that case, you may opt for a discount for two months, due to the ship's exclusive professional use, and pay the entire amount of the TEPAI for the remaining three months of that same period).

3.3. E If I choose to pay the TEPAI for specific months of a calendar year, am I eligible for a 20% discount, due to the ship's mooring at ports within the Greek territory?

A No. You are only eligible for that discount if the TEPAI has been paid in full (or paid in advance) for the entire calendar year, and if your ship exceeds the minimum total length (over 12 m).

3.4. E What happens in case I have benefited from a 25% discount due to the exclusive professional use of my ship for the entire year (e.g., 2020) or for several months (e.g., April, June and July) and I privately use my ship for some time within that period, e.g. for one week in July?

A In that case, the person liable for payment must willingly return, through the eTEPAI application, the entire **discount received before the end of the period for which it was**

received (e.g., in this example, before the end of 2020 or, in the case of the three-month period, before the end of July) so as to avoid being sanctioned since the ship finally has not been exclusively used for professional purposes **during that period**.

In other words, the amount of the discount that must be paid back to the Greek State corresponds to the entire period for which it was received, and not only to the month during which the ship was used privately (in the example above, the entire discount for the year 2020 or for the three-month period, rather than only 25% of the TEPAI for July, i.e. the month during which the ship was used privately).

If, however, the competent Authorities discover (as a result of an audit) that a ship granted a discount for exclusive professional use had been used privately and the relevant discount was not paid back by the party liable to do so, a fine shall be imposed, regardless of whether the period for which the discount was granted has lapsed.

3.5. E What happens in case my ship exits the country for some time, e.g. for one week in September, even though I have benefited from a 20% discount for mooring the ship at ports within Greek territory for the entire year?

A The 20% discount pertains to the stay of mooring of the ship at ports within the Greek territory (home porting) and is maintained even if the ship exits at any time within the year during which the discount had been received and regardless of duration (e.g. for a week or more).

As was noted hereinabove, a necessary prerequisite for this discount to be received is for the ship's mooring at Greek ports to be proven by means of a certificate issued by the competent port Managing and Exploitation Authority.

If, however, the competent Authorities discover (as a result of an audit) that a ship granted a discount for mooring at ports within the Greek territory without the necessary documentation and the relevant discount was not paid back by the party liable to do so willingly, through the eTEPAI application, the pertinent sanctions shall apply, regardless of whether the period for which the discount was granted has lapsed.

3.6. E When do I have to pay the TEPAI in order to apply the 20% discount for mooring the ship at ports within Greek territory?

A The above mentioned discount is applied during the advance payment or the payment of the yearly TEPAI and the application of the 10% discount within the prescribed time limits. See the rest of the questions in this section.

3.7. E In case I am eligible for more than one discounts, are the latter calculated cumulatively or successively?

A Discounts are calculated cumulatively.

3.8. E My ship has been in Greek territorial waters since before January 2020. May I pay the TEPAI for the year 2020 within January 2020 and receive the 10% discount?

A No. In case of a ship already in Greek territorial waters, the yearly TEPAI is due before the beginning of the period (in this case, the year) to which it pertains. Subsequently, for ships already in Greek territorial waters, the yearly payment shall be effected before the beginning of the year 2020 and more specifically, in December 2019 for the yearly advance payment discount to apply.

In case of a ship entering or about to enter the Greek territorial waters, the TEPAI is due before -or no later than on- the date of entry. So, for the 10% discount to apply:

(a) in case of a ship entering Greek territorial waters in January 2020, the TEPAI for the year 2020 must either be paid in advance in December 2019 or paid in January 2020 before or on the date of entry on that month and

(b) in case of a ship entering Greek territorial waters after January 2020 the TEPAI for the year 2020 must either be paid in advance in December 2019 or paid in January 2020.

3.9. E In case an audit is carried out in January 2020 determines that I have not paid the TEPAI due for that month and a fine is imposed, may I pay the overdue TEPAI (for January 2020) and the fine together with the entire TEPAI for the year 2020 and receive the 10% discount?

A No. You shall pay the overdue TEPAI for January 2020 and the fine and subsequently you may pay the TEPAI for the remaining eleven months, without receiving the 10% discount. Eligibility for the 10% discount presupposes the yearly payment to have been effected before the beginning of 2020, in case of a ship already in Greek territorial waters or, in case of a ship entering the Greek territorial waters in January, before or on the date of entry in January.

3.10. E In case a fine is imposed may discounts apply when I pay together the overdue TEPAI and the fine?

A No. In case a fine is imposed the overdue TEPAI is paid without discounts.

4. TRADITIONAL SHIP

4.1. E I own a traditional ship. What are the requirements for it being TEPAI exempt?

A The ship must have been classified “traditional” pursuant to Ministerial Decision No. 4200/08/2015/14-01-2015 (OG 92B).

5. SEIZURE

5.1. E What are the documents necessary to prove that the ship had been seized and was, therefore, TEPAI exempt?

A The documents proving the seizure and the lifting thereof. Clearly legible copies of these documents must be kept on the ship and presented during audits carried out by the competent Authorities.

5.2. E In case my ship under seizure is awarded free navigation status, am I still liable to pay TEPAI?

A No, given that TEPAI legislation exempts seized ships without any reference to this exemption being suspended in case of free navigation.

5.3. E The seizure of my ship was lifted on 12.06.2019. Since when is the TEPAI payable for that ship?

A At the very least, the June TEPAI will have to be paid by 12.06.2019 and subsequently the TEPAI for every month of stay, either monthly (before the beginning of each month), or for more than one months.

5.4. E The seizure of my traditional ship has been lifted. Since when is the TEPAI payable for that ship?

A If the ship has been classified “traditional”, pursuant to Ministerial Decision No. 4200/08/2015/14-01-2015 (OG 92B), no TEPAI is due for that ship. Otherwise, see the previous question (5.3).

5.5. E Suppose my ship is seized from 05.07.2019 to 14.10.2020. Is the TEPAI due also for July 2019 and October 2020?

A Yes. The TEPAI is due for entire monthly periods, regardless whether the ship has been seized for parts of months. In the example above, the TEPAI shall not be due for the period from August 2019 to September 2020, whereas it is due for July 2019 and October 2020.

6. “OUT OF USE” STATUS (IMMOBILITY)

6.1. E Which ships may be at an “out of use” status (immobility), in order to be exempt from TEPAI payment?

A Privately-owned ships, regardless of flag, with a total length of more than 7 metres, either sailboats or motorboats.

6.2. E Is it possible for a professional ship to be at an “out of use” status?

A No. An “out of use” status may only apply to privately-owned ships. Regarding professional ships, see below, the section on Decommissioning.

6.3. E To which Port Authority am I supposed to declare the immobility of my ship?

A If the immobility is on seawaters, the statement must be filed with the competent Port Authority. If it is on dry land outside the jurisdiction of that Port Authority, the competent Port Authority shall be the one that is located nearest the location of the immobility.

6.4. E What is the procedure to follow, in order to declare the “out of use” status of my ship, and apply for an exemption from TEPAI payment?

A The procedure has been specified by means of Directive No. 2119.3/05/11/14-03-2011 Hellenic Coast Guard/Port Police Directorate(ΑΔΑ: 4Α1ΦΙ-ΩΩ) and the Certificate of Registry or the License for Performance of Voyages for non Professional Craft (for ships under Greek flag) or the corresponding Certificate for ships under foreign flag are filed with the Port Authority.

6.5. E I'm abroad and my ship is in Greece. Can I declare it's immobility?

A Yes. A special proxy of the ship's owner/ ship's owners or in case of a company of it's legal representative, officially translated into Greek wherewith a special proxy is provided to a person to take the necessary actions specified in Directive No.

2119.3/05/11/14-03-2011 Hellenic Coast Guard/Port Police Directorate (ΑΔΑ: 4Α1ΦΙ-ΩΩ) is needed, in order to register the “out of use” status of his/their particular ship to the relevant Registry of a specific Port Authority and submit to the same Authority the Certificate of Registry or the License for Performance of Voyages for non Professional Craft (for ships under Greek flag) or the corresponding Certificate for ships under foreign flag.

6.6. E What are the steps necessary for declaring the end of my ship’s “out of use” status?

A Payment of the ΤΕΡΑΙ, at least for the month in which the “out of use” status ends, which shall be effected before or on the date of lifting of the immobility, accompanied by an application by the person liable for payment of the ΤΕΡΑΙ (or by their legally authorised representative) requesting the return of the Certificate previously filed with the Port Authority. The procedure and the model document for such applications have been specified by means of Directive No. 2119.3/05/11/14-03-2011 Hellenic Coast Guard/Port Police Directorate (ΑΔΑ: 4Α1ΦΙ-ΩΩ).

6.7. E How is a ship’s “out of use” status verified?

A The procedure followed is specified in Directive No. 2119.3/05/11/14-03-2011 Hellenic Coast Guard/Port Police Directorate (ΑΔΑ: 4Α1ΦΙ-ΩΩ). The Port Authority issues a single Certificate per year, for each privately-owned ship, which coincides with the one issued for tax purposes, also in accordance with the said Directive. Consequently, in case of audit, and in order to verify a ship’s “out of use” status during a previous period, for which no relevant Certificate has been issued as yet, the Authority carrying out the audit shall communicate (in writing or otherwise) with the Port Authority to which the immobility had been declared, which simultaneously shall be notified to the auditing Authority by the ship’s Captain or Skipper.

6.8. E Is it possible to use a ship for which an “out of use” status has been declared?

A Self-evidently, during the period for which a private ship’s “out of use” status has been declared, that ship may not be used. If the ship is intercepted while sailing in Greek waters, the penalties applicable pursuant to Directive No. 2119.3/05/11/14-03-2011 Hellenic Coast Guard/Port Police Directorate (ΑΔΑ: 4Α1ΦΙ-ΩΩ) shall apply. In addition, the payment (or non-payment) of the ΤΕΡΑΙ shall also be audited.

6.9. E In case my ship is at an “out of use” status for several days within a month, am I required to pay the ΤΕΡΑΙ for that month? e.g., am I required to pay the ΤΕΡΑΙ for September, if my ship is at an “out of use” status from 09.04.2019 to 25.09.2019?

A Yes. The ΤΕΡΑΙ is payable for the entire month, regardless of whether the ship had been at immobility during several days within that month. The same applies in case the ship is already at an “out of use” status in the beginning of a month e.g. May 2020, but the immobility is lifted on 25.05.2020. At that date (25.05.2020) the ΤΕΡΑΙ for May 2020 is due.

6.10. E Suppose the an “out of use” status starts on 05.07.2019 and ends on 14.10.2019; is the ΤΕΡΑΙ due also for July and October?

A Yes. The ΤΕΡΑΙ is due for the entire month, regardless of whether the ship had been declared at an “out of use” status during a certain period. In the example above, the

TEPAI shall not be due for August and September, whereas it shall be due for July and October.

7. DECOMMISSIONING

7.1. E What are the terms and conditions for decommissioning a ship and with which Port Authorities?

A At present, ship decommissioning may only be performed in two maritime regions, i.e. the moorages of Elefsina bay and the Platygiali port of Astakos. The terms and conditions for decommissioning in each of these areas are detailed in Port of Elefsina Special Regulation No 43 (OG 449/1994/B'), as amended by Port of Elefsina Special Regulations No 45 (OG 870/1998/B'), 46 (OG 963/1998/B') and 50 (OG 1093/2011/B'); and Port of Messolonghi Special Regulation No 16 (OG 1860/2003/B'), respectively.

More specifically, regarding the decommissioning of professional recreational ships, also applicable (**in addition to the above**) are the provisions of article 5 of Law 4256/2014 (A' 92). The same provisions are also applicable in case of lifting the decommissioning of professional recreational ships.

7.2. E Suppose the decommissioning of a ship starts on 05.07.2019 and ends on 14.10.2019; is the TEPAI due for July and October?

A Yes. The TEPAI is due for the entire month, regardless of whether the ship had been decommissioned for several days within those months. In the example above, the TEPAI shall not be due for August and September, whereas it shall be due for July and October.

7.3. E My ship's decommissioning ended on 12.06.2019. Since when do I have to pay TEPAI?

A Until 12.06.2019, at least TEPAI of June must be paid and henceforth the TEPAI for each month of stay, or monthly (before the beginning of the month), or for more than one month.

8. eTEPAI APPLICATION

8.1. E What is the "eTEPAI" application?

A It is an electronic application used to apply for the issuance of electronic payment codes (e-Paravolo) for the TEPAI and any fines due.

8.2. E Where is the eTEPAI application hosted?

A The application is available at www.aade.gr.

8.3. E How may I log onto the eTEPAI application?

A Provided a TIN already exists, by using your TAXISnet username and password (certified users). Differently, you may log onto the application without any personal username/password (mostly for those without a Greek TIN).

8.4. E May I also log onto the eTEPAI application from abroad?

A Yes, by accessing the IAPR website at www.aade.gr.

8.5. E My ship has been entered in the “**Ship e-Registry**”. What information do I need in order to access and retrieve the details of the ship I’m interested in without typing?

A After logging onto the eTEPAI using your TAXISnet credentials, you may select and retrieve the ships in your account under “**Ship e-Registry**”.

Users who have not logged onto the eTEPAI using TAXISnet credentials will be required to type in all appropriate fields.

8.6. E My ship has been entered in the “**Ship e-Registry**”. Do I need to re-enter my ship details in the eTEPAI application?

A No, provided that the person liable for payment, has previously logged onto TAXISnet as a registered user. The details of the ship, and those of the person liable for payment, are replicated from the “Ship e-Registry” to the “eTEPAI” application.

8.7. E In case it is not possible to issue an electronic payment code, category e-Paravolo) and I, therefore, need to pay the TEPAI at a Port Authority, at a tax office (DOY), or at a Customs Authority, is it necessary to enter any data in the eTEPAI application?

A No. This is a task performed by the Authority at which the payment of the TEPAI has been effected.

8.8. E What do I enter under “**Date of entry in Greek territorial waters**” when effecting a lump-sum TEPAI payment?

A If the ship has already been in Greek territorial waters in December, the lump-sum payment is due in December of the current year for the next. In this case, under “**Date of Entry**,” type in **01-01-next year** for which you are paying the TEPAI.

In case of a ship entering Greek territorial waters in January, the yearly TEPAI may either be paid in advance in December of the previous year or in January of the current year (before or on the ship’s date of entry during this month). In this case, under “**Date of Entry**,” type in the ship’s actual date of entry.

In case of a ship entering Greek territorial waters after January, the yearly TEPAI may either be paid in advance in December of the previous year or in January of the current year. In this case, under “**Date of Entry**,” type in the ship’s actual date of entry.

8.9. E I have paid the TEPAI at a discount which I realise that I am not entitled to and I want to return it. What can I do?

A Via the eTEPAI application, you can retrieve the application which has been paid and modify it appropriately, so as one more payment code e-Paravolo, with the additional discount difference, to be issued.

9. PAPER TEPAI FORM (ANNEX I OF POL 1210/16-11-2018 JMD (B’ 5170))

9.1. E In case my ship is registered in the Small Ships Register Book (VEMS), in which field of the TEPAI Payment Form do I enter the port and registration number?

A In the Port/Registry Field.

9.2. E There is no field in which to enter the IMO number in the TEPAI Payment Form. Is it necessary to enter it?

A Yes. It is recommended to write it by hand somewhere visible, so as to make the ships details easily accessible when entering them into the eTEPAI application.

9.3. E There is no field in which to enter the ship mooring location in the TEPAI Payment Form. Is it necessary to enter it?

A Yes. It is recommended to write it by hand somewhere visible, so as to make the ships details easily accessible when entering them into the eTEPAI application.

10. TEPAI PAYMENT

10.1. E What is the procedure for paying the TEPAI?

A For paying TEPAI you need to have a 20-digit payment code, category e-Paravolo, which may be issued through the eTEPAI application (hosted at the IAPR website www.aade.gr), after filling in all the necessary fields related to the ship, including the details of the person liable for payment and any discounts the person liable for payment may be eligible for.

10.2. E Where can I pay the TEPAI?

A The TEPAI is payable:

- (a) at the Collection Agencies, with payment code category e-Paravolo (see question 10.3 and 10.4)
- (b) through the application of e-Paravolo (see question 10.5)
- (c) at the Port Authorities (see question 10.7)
- (d) at the local tax office (DOY) (see question 10.7)
- (e) at the Customs Authorities (see question 10.7)

10.3. E Which are the Collection Agencies where the TEPAI may be paid (paragraph 3 of article 4 of POL 1210/07-11-2018 JMD, B' 5170)?

A The Collection Agencies are the following:
National Bank of Greece SA
Alpha Bank SA
Piraeus Bank – ATE Bank
Eurobank – Ergasias SA
Cooperative Bank of Pieria



Cooperative Bank of Serres
Cooperative Bank of Hania
Cooperative Bank of Drama
Cooperative Bank of Evros
Cooperative Bank of Ipiros
Cooperative Bank of Thessalia
Cooperative Bank of Karditsa
Pancreta Cooperative Bank
Hellenic Post SA (ELTA)
Bank of Greece
Attica Bank, BSA
HSBC Bank PLC
Consignment, Deposits and Loans Fund

10.4. E How can I pay the TEPAI at the Collection Agencies?

A Payment is made with the use of the 20-digit payment code e- Paravolou:
(a) at the Collection Agency branch (with the extra charge defined by the Collection Agency in each case)
(b) by the alternative payment ways provided by the banking institutions, such as internet-banking, phone banking, ATM, bank APS (Automatic Payment System), (without extra charge).

10.5. E Can I pay using a card?

A Payment by card can only be made by registered users of TAXISnet, through eTEPAI application, by “selecting” the link “payment by card”. Debit/credit/prepaid cards issued by a Greek Bank are accepted.

10.6. E How can I pay the TEPAI from abroad?

A If you happen to be in a SEPA (Single Euro Payment Area) country (SEPA countries are all 28 EU member states and Iceland, Norway, Liechtenstein, Switzerland, San Marino and Monaco), you may pay the TEPAI through SEPA Credit Transfer in euros, provided you have been issued a 20-digit payment code.
To correctly effect your payment, you must ask your Bank to send a remittance through SEPA Credit Transfer in euros under the following details:

- Recipient bank: BNGRGRAA (Bank of Greece)
- IBAN: GR1201000230000000481090510
- Remittance information: the 20 numbers (no letters, punctuation and spaces) of TEPAI payment code

Necessary condition for your remittance to be accepted is the correct record of the above data and mainly the TEPAI payment code, category e-Paravolo, as above.

10.7. E May I pay the TEPAI at a Port Authority, tax office (DOY), or Customs Authority?

A In case no electronic payment code, category e-Paravolo, can be issued through the eTEPAI application, is provided:

- (a) to the persons liable for payment having a TIN, pay it in any tax office (DOY)
- (b) to any person liable for payment (regardless of whether such persons are TIN-registered).

To the Customs Authority payment of TEPAI is possible **only if** it relates to privately owned recreational ships flying **non-EU** flags, as part of the Transit Log issuing process. Said payment shall be effected even in case it is possible to issue an electronic payment code, category e-Paravolo, from within the eTEPAI application.

11. SANCTIONS

11.1. E Which authorities are competent for auditing payment of the TEPAI?

A Port, tax and customs authorities, as well as joint units thereof.

11.2. E In which cases is a fine imposed?

A In the case of violations, as follows:

(a) Non-payment, or partial payment, of the TEPAI, for a period during which the ship is (or has been) on Greek territorial waters.

Indicative examples:

During an audit carried out on 17.08.2019, it is determined that the TEPAI for August has not been paid, or that a ship with a total length of 10.25m has paid the TEPAI on the basis of a shorter length (partial payment), or that the TEPAI has been paid following calculation of discounts for which the ship in question was not eligible (partial payment) - e.g. that the ship had been declared as one of exclusive professional use and the discount had been received while also being used privately, or that the ship had been declared as moored at Greek ports on a yearly basis and the discount had been received without this to be proven by means of a Certificate of the port Managing and Exploitation Authority.

In case the non-payment of the TEPAI is determined during the audit: The total amount due is calculated as the TEPAI due (depending on the period of non-payment and the ship's total length) plus the applicable fine (depending on the ship's total length).

In case of partial payment: The total amount due is calculated as the difference between the amount that should have been paid and the amount actually paid, plus the applicable fine (depending on the ship's total length). Indicatively, the said difference may be the amount of a discount received, which must however be paid back because of non-eligibility, or the TEPAI that was actually paid by assuming a smaller total length.

(b) Private use of a professional recreational ship or of a professional daily tour cruise ship for the period for which the TEPAI has been paid, less the discount (25%) applicable to ships of exclusive professional use.

This is also a case of partial payment of the TEPAI, i.e. of payment of a reduced TEPAI sum, for which the ship in question was not eligible.

The total amount due is calculated as the total sum of the discount received (during the entire period for which such a discount had been applied and regardless of the period of the ship's private use), plus the applicable fine (depending on the ship's total

length).

In such a case, the fine is imposed by the competent Authorities regardless of whether the period for which the discount had been received has lapsed.

See also question No 3.4.

(c) Payment of the TEPAI, less the amount of the (20%) discount that is applicable to ships entering Greece and being moored at ports within the Greek territory, without proving that fact by means of a Certificate issued by the port Managing and Exploitation Authority.

This is also a case of partial payment of the TEPAI, i.e. of payment of a reduced TEPAI sum, for which the ship in question was not eligible.

The total amount due is calculated as: the total sum of the discount received (for the entire year for which such a discount had been applied, regardless of the period when, according to the Certificate issued by the port Managing and Exploitation Authority, the ship was not at ports within the Greek territory), plus the applicable fine (depending on the ship's total length).

In such a case, the fine is imposed by the audit Authorities regardless of whether the period for which the discount had been received has lapsed.

Consequently, if a discount has been received, on the grounds that the ship had been moored at Greek ports during 2020, and e.g. an audit carried out on 15.09.2020, determines that there is no Certificate of the port Managing and Exploitation Authority in relation to the previous period of the year (from 01.01.2020 to 15.09.2020), or to the entire year (in case of an annual contract with the Authority) or there is a Certificate but it concerns only a few months of the year, the amount due shall be the sum of the fine imposed, plus the discount that had been non-eligibly received.

See also question No 3.5.

11.3. E What are the applicable penalties if an audit by a competent authority determines that I have not paid the TEPAI or that I have made a partial payment?

A A fine is imposed, the ship's maritime documents are withheld and the ship is detained until full payment of the TEPAI and of the fine imposed.

11.4. E What is the sum of the fine?

A See the Table below:

Total length	Fine
>7.00m - 8.00m	€190.00
>8.00m - 10.00m	€300.00
>10.00m - 12.00m	€400.00
>12.00m	€1,100.00

11.5. E Am I supposed to receive any documents in case a violation is determined?

A Yes. The ship's user/Captain/Skipper shall receive a copy of the Declaration Act of Infringement.

11.6. E How will I know the amount of the TEPAI due and that of the fine?

A From the Declaration Act of Infringement, which will mention the TEPAI due and the amount of the fine. The competent Authorities are advised to detail on the Act the calculation on the basis of which the amount due and the fine (separately) was determined. For instance:

(a) In case of a ship with a total length of up to twelve metres: ship's length in metres, TEPAI amount x months due; i.e. 10.11m: €33 x 3 months (August, September, October) =€99 plus the appropriate fine: €400.

(b) In case of a ship with a total length of over twelve metres: ship's length in metres x TEPAI amount x months due; i.e. 12.60m x €8/metre x 2 months (July, August) =€201.60 plus the appropriate fine: €1,100.

(c) In case of partial payment, the calculation is analysed in question No 11.2; i.e. the amount due, less the amount paid =€xx plus the appropriate fine according to the ship's total length.

11.7. E Who is the person liable for paying the total amount due (TEPAI plus fine)?

A The persons liable for paying the TEPAI. They are jointly and severally liable for the full payment of the total amount due.

11.8. E The ship's co-owner (or its user/holder) forgot to pay the TEPAI and a fine was imposed. Am I also liable for paying the due TEPAI and fine?

A Yes. See previous question (11.7).

11.9. E How can I pay the amount due (TEPAI plus fine)?

A For the payment of TEPAI plus fine you need to obtain a payment code, category e-paravolo, from within the eTEPAI application (at www.aade.gr). In other words, the procedure is identical to the one followed for the regular TEPAI payment.

11.10. E What is the deadline for paying the total amount due (TEPAI plus fine)?

A The deadline is ten (10) calendar days from the date the violation was ascertained. After the expiration of that period, a monetary list shall be drawn up, sent to the competent tax office (DOY) for assessment and the amount due shall be collected in accordance with the Public Revenue Collection Code (KEDE).

11.11. E When will the ship's documents be returned and when the ship's detainment be lifted? To whom will they be returned?

A After the payment in full of the amount due, i.e. of the TEPAI and of the applicable fine, and after lifting the detainment of the ship. The documents shall be returned to the person liable for payment of the TEPAI or to the holder/user/captain/skipper of the ship, by the Port Authority that withheld them in the first place.

11.12. E In case a detainment has been imposed, can my ship be moved to the place where it will actually be moored?

A Yes. **The person liable** for payment of the TEPAI must file an application for this purpose with the competent Port Authority as of the time when the violation in question was determined. The Port Authority shall allow the movement of the ship to its actual mooring location and shall transfer the maritime documents to the Port Authority of that actual mooring location.

11.13. E Is the TEPAI due for the time period during which a detainment has been imposed on my ship?

A Yes. The TEPAI is due for the detainment period, even in case such a detainment has been imposed for other reasons not relevant to the TEPAI.

11.14. E If I pay only the sum of the TEPAI, and not that of the fine, will the detainment be lifted?

A You are required to pay the **total amount due** (TEPAI plus the fine).

12. PROOF OF PAYMENT

12.1. E How can the payment of the TEPAI and of any fines be proven?

A

- (a) In case the payment has been made from within the eTEPAI application: by presenting the payment code, category e-Paravolo, and the payment receipt issued by the Collection Authority, as applicable.
- (b) In case the payment has been made at a Customs Authority: by presenting the manuscript document (Annex I of POL 1210/16-11-2018 JMD (OG 5170B)) and the relevant proof of payment.
- (c) In case the payment has been made at a Port Authority: by presenting the B-type duplicate, together with the manuscript document (Annex I of POL 1210/16-11-2018 JMD (GO 5170B)).
- (d) In case the payment has been made at a Tax Office (DOY): by presenting the A-type duplicate issued by that office, together with the manuscript document (Annex I of POL 1210/16-11-2018 JMD (OG 5170B)).
- (e) Finally, and provided that a 20% discount has been granted, the pertinent certificate issued by the Managing and Exploitation Authority.

The documents mentioned hereinabove must be kept on the ship at all times and presented during audits by competent Authorities.