



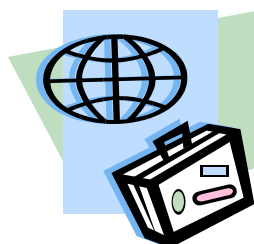
ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ
Υπουργείο Οικονομικών

GENERAL DIRECTORATE OF
CUSTOMS AND EXCISE

INFORMATIVE BOOKLET FOR CUSTOMS TAX RELIEF AND FACILITIES (F-1)

CONCERNING:

- *PERSONS TRANSFERRING THEIR NORMAL RESIDENCE TO GREECE*
- *TAX RELIEF TO TRAVELLERS*
- *FAMILIES HAVING MORE THAN THREE CHILDREN-PARENTS WITH THREE CHILDREN*
- *DISABLED PERSONS*
- *TEMPORARY IMPORTATION-USE*
- *PRIVATE PLEASURE BOATS*



ATHENS, MARCH 2011

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PREFACE

Due to the new environment which is formed by the e-government and the information society, it is imperative the Public sector to be transparent, aiming at the citizen's prompt and direct access to information, which is considered crucial for the improvement of the quality of the public sector.

In the framework of updating the public sector electronically, the Customs Service proceeded with electronic filling of the present informative booklet concerning the legal regime that governs the customs tax relief for persons transferring their normal residence to Greece, the citizens who have at least three children, the handicapped persons as well as the persons that intend to visit our country temporarily for touristic purposes.

Through the continuous enrichment and updating of the present informative booklet with the current legislation's amendments, we ensure the citizens' complete information.

DIRECTOR GENERAL
OF CUSTOMS AND EXCISE

Mr. NIKOLAOS VERNADAKIS

FIRST PART

PERSONS TRANSFERRING THEIR NORMAL RESIDENCE TO GREECE

(Decision of the Minister of Economy and Finance, D.245/88)

PERSONS ENTITLED TO TAX RELIEF

A) Persons who transfer their normal residence to Greece:

(PERSONS in Chapter B', Decision of the Minister of Economy and Finance no. D.245/88)

1. Transfer of normal residence

Persons (foreigners or even Greeks) who have their normal residence abroad and transfer it to Greece, in order to settle permanently, may import-transfer, under the tax relief provided, their personal belongings (household items, cars, etc.). In any case luxury tax, when applicable, will have to be paid.

A persons normal residence is the place where someone usually resides, that is to say, for at least one hundred and eighty five (185) days per twelve-month period, because of personal and professional bonds. In case of a person without professional bonds, someone's normal residence is the place where he/she usually resides (for at least 185 days per 12-month period), because of personal bonds, that produce strong bonds between the person and the place where he/she lives, i.e. in order to determine the normal residence of a person, the personal (family) bonds prevail.

Consequently, in order to ascertain whether a person has his/her normal residence at a place abroad, he/she must prove, on the one hand, that he/she stays in this place for at least one hundred and eighty five (185) days in each 12-month period and, on the other hand, that his/her stay in this place is due to him/her having his/her personal and professional bonds. In case of a person without professional bonds, normal residence is considered the place that this person resides for at least 185 days per 12 months having only his personal bonds there, from which we can conclude that the person has strong bonds with this place, meaning that personal bonds prevail in order to see which is his normal residence.

Studying at a University or another faculty of a country, does not mean that the person has transferred his/her normal residence in this country.

2. Establishing the right of transferring the normal residence

The professional bonds of a person are proved by means of practising his profession.

The personal bonds of a person are proved since his family has settled down in a place or since he has established other bonds in this place.

We indicatively mention some supporting documents, for establishing the right of transferring the normal residence:

- the person is settled with his/her family (evidence of residence for himself/herself and the other members of the family).
- the person has the citizenship of the country or, if he/she is a Greek citizen, he/she has a permanent residence and work permit, issued by the competent authorities.

- the person is working in this country.
- the person is a taxpayer-citizen of this country.
- the person owns or rents a house in this country.
- the person is insured through the social security system of this country.
- the person is registered in the city in which he/she has settled.
- papers concerning children's education (if there are any).
- papers concerning transactions (electricity, telephone bills, etc.).
- any other papers, by which strong bonds of the person with this place result, in combination with the above.

3. Concurrence of conditions for tax relief

(Article 4, Decision of the Minister of Economy and Finance no. D.245/88)

In order tax relief to be granted, the person concerned must have his/her normal residence abroad, at least the last two (2) twelve-month periods before he/she transfers his normal residence, i.e. before he/she receives the transfer of normal residence certificate by the competent Greek Consular Authority.

In practice, there are only two cases which ascertain the establishment of the transfer of normal residence right:

First case:

Before the date of issuance of the above mentioned certificate, the person concerned must have his/her normal residence abroad the last two twelve-month periods.

Second case:

When the first case does not apply, because the person concerned was in Greece for any reason (tourism, studies, work or other), the following conditions must apply, on the time basis of his/her date of arrival in Greece, which will be taken into consideration:

- the transfer of normal residence certificate is issued within (24) months from the arrival of the person concerned in Greece at the latest or whether the person is retired the certificate should be issued within 36 months from the date of his arrival in Greece and
- the person concerned must have his/her normal residence abroad during the last two twelve-month periods, before his/her arrival in Greece.

4. Exercise of the transfer of normal residence right by foreign citizens

The transferring of the normal residence right can be exercised by persons who have a foreign citizenship and they are of Greek descent or spouses of persons with Greek citizenship or transfer their normal residence to Greece on the occasion of marriage to a Greek citizen.

If he/she is a citizen of another member-state of the European Union (EU), and provided that the requirements are met and the transfer of the normal residence certificate is issued, he/she has to produce to the competent customs authority any evidence by which it will result that he/she intends to transfer his/her normal residence to Greece and, in particular:

- a residence permit, of at least annual duration or
- a labour contract of indefinite duration or
- a house lease contract, attested by the competent Tax Office (D.O.Y.) or
- an evidence of an ownership of a house

If he/she is a citizen of a third country, and provided that the requirements are met and the transfer of the normal residence certificate is issued, he/she must produce to the competent customs authority a residence permit of at least annual duration.

5. Fictitious transfer of normal residence

Tax relief is granted to persons who have their normal residence abroad, since they transfer their normal residence to Greece, i.e. because they settle permanently in Greece, where they transfer or create personal and professional bonds.

It is, therefore, pointed out that the persons concerned must request for a issuance of a certificate and exercise the right, provided that they have actually decided to settle permanently in Greece. Otherwise, in the event of a fictitious transfer of normal residence, a customs offence takes place, which gives rise to revocation of the tax relief granted as well as implement of fines.

B) Greeks working abroad:

(Persons in Chapter H, Decision of the Minister of Economy and Finance no. D.245/88 – articles 25 and 26)

The following are subject to this category:

- Greek citizens whose normal residence is in Greece, that left Greece in order to work abroad, and stay as employees or not, for more than two (2) consecutive years and, after termination of their work, they return to Greece.

- Greek civil servants (including diplomats), judicial employees, officers, non-commissioned officers and soldiers of the Armed Forces, the Security and the Harbour Police Corps, who stay abroad for more than two (2) consecutive years, exclusively for carrying out their commissioned duties and they return to Greece, either because they been transferred or permanently, upon expiration of their service.

The two-year period is not interrupted while persons of this category stay temporarily in Greece spending the time of their leave, provided that this period does not exceed ninety days per twelve month period in order this period of time not to be considered as interruption of the two year period required, it must have been spent in between the two years and not at the end of this period.

The persons belonging to the above category may ask for a transfer the normal residence certificate at the latest within six (6) months from their arrival in Greece, for the tax-exempt receipt of their household items only.

This category is not entitled to tax relief for means of transport.

Non-subject to this category and, therefore, not entitled to transfer of normal residence certificates are the following categories:

- Employees who stayed abroad on an educational leave or scholarship.
- Greek citizens having their normal residence in Greece, who leave Greece in order to study abroad, even if they work during their studies.
- Greeks whose normal residence is in Greece, because they are employees of legal entities based in Greece and are transferred abroad in order to work in company branches or for any other reason.

PERSONAL BELONGINGS ON WHICH TAX RELIEF IS PROVIDED

(Article 2, Decision of the Minister of Economy and Finance no. D.245.88)

Personal belongings, as far as transfer of normal residence is concerned, are the belongings of the person entitled to the relief that are of his/her personal use or of other members of his/her family.

Specifically, personal belongings are:

1. Household items:

That is to say personal objects, including a personal computer and a bicycle, domestic clothing, furniture and equipment of the house.

With regard to household items operating with electricity, tax relief is provided for one piece of each item. Tax relief is also provided for a second piece of the same item, provided that the existence of two pieces of the same item is justified, depending on the members of the family transferring its normal residence, such as a second television, (portable, up to 16 inches), a second washing-machine (small one), etc.

Concerning air conditioning units, tax relief is provided on all pieces required in particular for the spaces of the house in which the person, entitled to the relief, resides in Greece.

(NO central system – air conditioning unit for buildings).

Persons transferring their normal residence in Greece from other member-states of the European Union may transfer their household items, without observing the customs formalities, upon entering Greece.

2. Means of transport:

- a passenger car for private use, up to nine (9) seats, including the drivers seat (or an automotive caravan) and its trailer.
- a trailer (not allowed, if an automotive caravan is also imported).
- a motorbike or a motorcycle.
- a pleasure boat.
- a private airplane.

3. Other items:

- domestic supplies.
- domestic animals.
- horses.
- portable instruments of mechanical or liberal arts, which are relative and essential for the practice of the beneficiary's profession, i.e. light tools and instruments which are used as portable and their use does not depend on installation.

Personal belongings should not be, because of their type or quantity, of any commercial interest, or be intended for economic professional activity, except for portable instruments and tools that are relative and essential for practising the profession of the person entitled to the relief.

Tax relief is not provided on:

- Vehicles of public use (with ten or more seats, including the driver's, lorries for transportation of goods, any other special vehicle).
- Items that are, because of their type or quantity, of any commercial interest or are intended for economic - professional activity (except for portable instruments).
- Alcoholic products, tobacco and its products, except for the quantities that are given tax-free to the travellers.

CONDITIONS

(Articles 2, 3 and 5, Decision of the Minister of Economy and Finance no. D.245/88)

1. The household items may also be new ones, provided that the beneficiary of the exception came into possession of those items in the country from which he/she transfers his normal residence, before the issuance of the transfer its normal residence certificate and are listed in detail on it.

2. A tax relief is granted, when the specific means of transport (one of each, as mentioned above), that the beneficiary had in his/her possession and used in the place of his/her previous residence for at least six (6) months before the issuance of the transfer his normal residence certificate and are listed on it, are imported.

The condition of the 6-month possession, as well as the use of the particular means of transport, must be proved by evidence.

3. The ownership of them is proved by means of the title-deed of the vehicle and its licence of circulation that is in effect in each State and covers the required period of the six (6) months before the transfer of the normal residence.

The use of the vehicle for at least six (6) months is proved by the driving licence of the beneficiary or by official documents stating that the beneficiary exclusively used a professional driver during the required period of six (6) months.

It is pointed out that the six-month ownership is combined with the simultaneous use and circulation of the means of transport in the place of previous residence of the beneficiary, where the beneficiary and the means of transport should be both at the same place during this period.

Specifically as far as passenger car or automotive caravan is concerned, the condition of 6-month ownership and use may exist as a whole or cumulatively, in relation to any of the family members (spouses and single children) that transfer their normal residence together, provided that each one of them establishes a right for exemption, i.e. the members of the family must have their normal residence abroad for more than two consecutive years, according to the above regulations concerning the beneficiaries.

4. Persons that transfer their normal residence from an E.U. country, as far as vehicles is concerned, must have paid in full the taxes, concerning the circulation of their cars in the specific EU country, and not enjoy a tax relief or tax refund.

5. For the passenger cars, automotive caravans and motorcycles, tax relief is provided, as well as relief from any duties due (from third countries) and VAT.

For other personal belongings (household items, other items) a complete relief from duties and other taxes is provided. In both cases of passenger cars and personal belongings, a luxury tax, when applicable, will have to be paid.

It is pointed out that, the older the technology of a vehicle is, as far as the exhaust emissions is concerned, the higher the rates of the corresponding registration tax.

For the category of Greeks working abroad, tax relief is limited only to household items.

Tax relief is granted only once to the family (spouses and single children).

The adult single children of a family, whose normal residence is abroad, may be granted the exception independently of other members of the family, provided that they transfer their normal residence separately from their parents. The same applies whether they transfer their normal residence to Greece on the occasion of a marriage, in which case, since they create their own family, they may exercise their right to transfer their normal residence, independently from their parents.

It is emphasized that the driving licence may have been issued in the name of another member of the family (spouses and single children), than the person to

whom the car belongs or is cleared, provided that they transfer their normal residence together and they both have the right to transfer their normal residence.

6. When a person transfers its normal residence from the continents of America and Africa, as well as from the states of Australia, Iraq, Jordan, Kuwait, Saudi Arabia, Bahrain, Qatar and the United Arab Emirates, irrespective of him/her having a car in his/her ownership and use in the place of his/her previous residence, he/she may be granted a tax relief for a passenger car or automotive caravan bought in any country apart from Greece, even after the issuance of the certificate, on the condition that the customs clearance will take place within twelve months after the certificate has been issued and provided that the beneficiary has a driving licence (Greek or foreign one) which is valid at the time of issuance of the certificate. The passenger car is required to be brand new, of new technology (with a catalyst) as far as exhaust emissions is concerned.

In this case, the Value Added Tax (VAT) is paid in Greece as well.

The extent of tax relief amounts to 80% of the registration tax, on cars up to 2000 c.c. If the passenger car for private use or the automotive caravan that is imported has an engine capacity above 2000 cubic centimeters, the tax relief is limited to 50% of the registration tax. Luxury tax, when applicable, will have to be paid in this case too.

7. All personal belongings (household items, means of transport, other items), under the provisions mentioned above, must be cleared as a whole or even partially, before the expiry of a 12-month period which begins from the date of issuance of the certificate. That is to say, they must be presented to the Customs House for clearance, the latest within (12) months from the date of issuance of the certificate.

In particular, means of transport must be presented to the Customs House for clearance, within one month from their entry in Greece, on the condition that this period does not exceed the effective duration of the certificate (12 months from its issuance).

It is pointed out that, if the cars do not meet the last effective Community Directive, with regard to the exhaust emissions, or they are of conventional technology, the persons concerned must contact the Ministry of Transports and Communications (tel. 210-6508438) in order to ascertain the possibility of their registration.

RESTRICTIONS

(Articles 7 and 8, Decision of the Minister of Economy and Finance no. D.245/88)

1. The personal belongings must be intended for use by the beneficiary person and the members of his/her family, for the needs of his/her household in Greece, where he/she settles and must not be intended for third non-beneficiary persons.

2. It is not allowed that household items and means of transport, before the lapse of one year from its customs clearance (starting from the date of acceptance of the customs receipt), in any way, formal or informal to be:

- transferred
- let
- be left as a pledge or commodate
- conceded for use to third persons
- remain, not even for custody, in areas where similar items are traded or, with regard to cars, not even in parking lots for cars which are also trading areas of cars

- be driven (with regard to cars), not even once, by third persons, irrespective of the culpability of the beneficiary.

Specifically for a car, during the annual restrictive period, it is allowed to be driven, apart from the beneficiary person, by his/her spouse or single children.

If the beneficiary person is single, then it is allowed to be driven by his/her parents and single brothers or sisters.

3. In case that the beneficiary wishes to sell the household items and the means of transport before the restrictive year lapses, he/she must previously ask for customs approval and pay the charges from which a relief was granted, plus dues for overdue payment since the importation date.

After expiry of the annual restrictive period, the beneficiary person has the possibility, only if approved by the competent Customs Authority (Customs which cleared the car), to transfer the car, provided however, that a percentage of the registration tax paid, depending on the time that has lapsed from the date of acceptance of the importation custom document until its payment, as follows:

- From 1 to 2 years, 50% is paid.
- From 2 to 3 years, 40% is paid.
- From 3 to 4 years, 30% is paid.
- From 4 to 5 years, 20% is paid.
- From 5 years and above, without payment.

The approval for the transfer of the car is granted upon application submitted to the competent Customs Authority, by the beneficiary.

In addition, after five years interval from the time of clearance of the vehicle, no approval of the Customs office is required for the transfer of the vehicle.

In case of death of the beneficiary before the restrictive year lapses, the one year restrictions are lifted, provided that no law violation has previously been ascertained.

In this case, the heirs do not pay anything to the Customs.

Specifically for the car, the Customs grants a appropriate certificate, by which the one year restrictions are lifted.

ISSUANCE PROCEDURE OF THE TRANSFER THE NORMAL RESIDENCE CERTIFICATE

(Articles 28 and 29, Decision of the Minister of Economy and Finance no. D.245/88)

1. Persons who transfer their normal residence to Greece, as well as the category of Greeks working abroad, in order to be granted the tax relief, must produce to the Customs the transfer of normal residence certificate that is issued by the competent Greek consulate of their place of residence abroad.

In order that the persons concerned and the consulates to be facilitated, samples of such certificates have been drawn up, for each category.

The person concerned has to produce to the Consulate all essential supporting documents, supporting that he/she establishes a right of tax relief, either as a person having his normal residence abroad, or as a Greek working for more than two (2) consecutive years abroad and also supporting documents which show that all the other required conditions are met. Copies of the supporting documents, translated in Greek language, must be submitted by the person concerned to the competent Custom authorities.

Passports (valid as well as previous), of the beneficiary and all his/her family members must also be produced.

Additionally, a statement is submitted to the Consulate which includes a declaration of the family members living with the beneficiary abroad and also the family members that transfer their normal residence in Greece.

Any certificate issued in the past in the name of the same beneficiary, or his/her spouse, or any certificate of transfer of secondary residence, must be declared. In addition to that, the beneficiary must declare the exact address of his residence in Greece.

Finally, he/she declares in the detailed list all personal belongings (baggage, means of transport, other items), which he/she will import to Greece.

2. The right of tax relief may only be exercised once, as a whole for a family.

Exceptionally, the same person may additionally exercise the right for a second time in order to receive personal belongings that he/she hadn't received the first time, on the following conditions:

a. Having exercised the right for the first time, the person left the country again for various reasons and stayed abroad for at least two (2) consecutive years, after expiry of a twelve-month period since he exercised the right initially. Any temporary stay of this person in Greece during these two (2) consecutive years, is not a problem, provided that his/her stay does not exceed ninety (90) days per twelve-month period.

b. In order to exercise the right for a second time, one has to establish it as if it was for the first time, which means that the same conditions must be met.

IMPORT OF PERSONAL BELONGINGS BEFORE ISSUANCE OF TRANSFER THE NORMAL RESIDENCE CERTIFICATE

(ARTICLE 10, Decision of the Minister of Economy and Finance no. D.245/88)

Tax relief may be also granted for personal belongings that are imported before the person concerned transfers his/her normal residence to Greece, provided that he/she undertakes the obligation to actually transfer it, within a period of six (6) months since the date of acceptance or issuance of the receipt for import of the personal belongings.

Personal belongings are delivered upon deposit of a personal or bank guarantee covering the duties and other taxes due. In order to finalise tax relief and release the guarantee, the person concerned must present before the competent Customs authority, within the six-month period and submit the transfer of normal residence certificate, so that it can be ascertained whether or not he/she is a beneficiary.

If the person concerned does not actually transfer his/her normal residence to Greece, within the six-month period, the guarantee is collected, dues as of the date of acceptance or issuance of the receipt for import of personal belongings.

PERSONAL ITEMS ACQUIRED IN THE CONTEXT OF HEREDITARY SUCCESSION

(Chapter D', Decision of the Minister of Economy and Finance no. D.245/88 - articles 16, 17 and 18)

Personal belongings (household items, means of transport) which are situated abroad and devolve by hereditary succession (by means of a will or intestate) to a person whose normal residence is in Greece or devolve through a

will to non-profit legal entities established in Greece, are exempted from duties and taxes.

With regard to passenger cars for private use, automotive caravans and motorcycles, 20% of the corresponding registration tax is paid.

Personal items must be situated abroad at the time of death of the person being inherited and the heirs must be persons settled in Greece while these items must devolve to them by means of a testament or intestate succession. As far as legal entities established in Greece are concerned, they must inherit through ones will.

THE FOLLOWING ITEMS ARE EXCLUDED FROM TAX RELIEF

- alcoholic products
- tobacco and products of tobacco
- vehicles of public use
- items of commercial interest intended for an economic (professional) activity or because of their type or quantity, with the exception of portable instruments and tools that were essential for practice of the profession of the deceased,
- reserves of raw materials and processed or semi-processed products,
- living animals and reserves of other agricultural products that exceed quantities corresponding to usual family needs.

Personal items which are inherited, must be imported and presented to the Customs as a whole or even partially, within two (2) years since the date on which they finally devolved to the legal heirs (final settlement of hereditary succession).

In order for the tax relief to be granted, the legal heir must produce to the competent Customs a certificate issued by the Greek Consulate or the local municipal or communal authority of the country where the inherited personal belongings of the deceased are, which certifies that the items which are imported into Greece were acquired because of hereditary succession (through a will or an intestate succession) and mentions the items being included in the heritage, as well as the legal heirs, to whom the specific personal belongings of the deceased devolve.

Personal items, which are imported in the context of hereditary succession, are not subject to the annual restriction of non-transfer, etc., but they must not be of commercial interest or be used for an economic activity.

ITEMS OF CLOTHING AND SCHOOL MATERIAL FOR PUPILS AND STUDENTS

(Chapter F', Decision of the Minister of Economy and Finance no. D.245/88 - article 24)

Clothing, school material and used furniture that constitute usual furnishing of a student room and belong to pupils or students whose normal residence is abroad and come to Greece exclusively in order to study, are exempted from duties and other taxes.

These items must be intended for personal use of the beneficiary during his/her studies.

A pupil or a student is the person who has been duly registered in an educational institution or school for full attendance of the courses taught in them.

Clothing is the personal and domestic wear and the clothes, used or not.

School materials are the objects and instruments (including typewriters and calculators) that pupils and students usually use for their studies.

GREEK SAILORS

Greek crews of commercial ships of overseas lines may only import household items and not a passenger car.

The following belong to this category:

- Greek citizens enlisted in a specific ship that renders services, strictly as sailors or in another capacity. The captain is included in the ship's crew.
- Sailors of Greek descent who come from the islands of Imbros - Tenedos and, in general, from Turkey, who have not acquired Greek citizenship, but are permanently settled in Greece and have duly enlisted with a Greek sailor's booklet.

Persons who have not enlisted in a specific ship, but temporarily embark on it to render provisional services, are excluded.

PERSONAL BELONGINGS FOR WHICH A TAX RELIEF IS PROVIDED:

- Household items.
- Personal items, including the personal computer.
- Items used to furnish and equip a house, i.e. all domestic items for nowadays household needs, including air conditioning appliances, but not building items and materials.

Tax relief for household items is granted only for one (1) piece of each item of household items, per calendar year.

Household items must have been acquired by the sailor abroad with his/her own foreign currency and must be produced to the Customs, within a period of (4) months the latest since the date of the sailor's arrival in Greece.

Household items must be intended for personal use of the sailor and the members of his/her family or for the needs of his/her household.

PROCEDURE - SUPPORTING DOCUMENTS:

The sailor's status is proved by means of the sailor's booklet if the sailor is enlisted in a commercial ship of overseas lines that bears a Greek flag.

Whether the sailor is enlisted with a passport in a commercial ship of overseas lines bearing a foreign flag, he/she must produce to the Customs a certificate issued by the captain, attested for the truth of its contents and the genuineness of its signature by a Greek consular or port authority or in case that such a certificate cannot be produced, then the sailor may produce a certificate issued by the shipping company which could be supported with other documents (enlistment licence, departure licence for enlistment, personal payroll accounts, enlistment contract, etc).

The sailor also submits to the Customs a solemn statement concerning the destination of household items and the fact that he/she has not imported another piece of a similar household item during the same calendar year.

Tax relief is granted for the V.A.T. and other taxes. Tax relief is not granted for duties (duties must be paid for items imported to Countries of the European Union from non EU countries).

TRANSFER OF INVESTMENT GOODS

Investment goods and other items of equipment (machinery, instruments, appliances, etc.) which are transferred to our country from another country, are exempted from the Value Added Tax (V.A.T.), as well as from the import duty (in case they are imported from a non EU country), provided that they are part of a business (industrial, handicraft, agricultural, etc.) which permanently ceases its activity in the country where it is based, in order to practise similar activity in our country.

1. Conditions

The above tax relief is granted whether, in each specific case, the following three conditions concur for the transferred items:

- They have actually been used in the business of which they are part of at least 12 months, since the date on which the activity of the business ceases in the country from which it is being transferred.
- They are intended for the use of the same purpose after their transfer.
- They correspond to the type and size of the particular business.

The import of the items in our country must take place within 12 months since the date on which the business ceases its activity in the country from which it is being transferred.

The following are excluded from the tax relief:

- Means of transport which do not constitute means for the production of goods or rendering services (e.g. the passenger cars of the businessman or his/her employees).
- All kinds of supplies that are intended for human consumption or for feeding animals.
- Fuel and reserves of raw materials or processed or semi-processed products.
- Animals in the possession of drovers.

2. Supporting documents

The Customs where the import of investment goods takes place grants the above tax relief, provided that the businessman concerned submits to it the following supporting documents:

- A solemn statement, in which he/she will declare that his/her business permanently ceased its activity in the country where it was established, that the imported investment goods had been used in the business for at least 12 months, etc.
- A certificate issued by the commercial or other chamber of the country, where the business was established or proof of the sale of its buildings or other corresponding official evidence, by which it will be proved that the business concerned ceased its activity in the country where it was established and the time when it ceased this activity. In cases that the business which is transferred belongs to a Greek repatriate, instead of the above supporting documents, he/she may produce a relative certificate by the competent Greek consular authority.
- A certificate issued by the competent Tax Office of our country, which certifies that the person concerned has declared the beginning of his/her business activity.

The above mentioned also apply proportionally to the investment goods and other items of equipment that belong to free-lance professionals, who transfer their activity from another country to our country.

SECOND PART

TAX RELIEF TO TRAVELLERS

For the items included in the personal baggage of travelers coming from non EU countries, when entering Greece, certain relief from duties and taxes that are imposed on import, is provided.

1. Personal baggage

Personal baggage is the whole baggage that the traveller presents to the Customs upon his/her arrival in Greece, as well as the ones he/she may present to latter to the same Customs, provided that they had been registered upon his/her departure, as accompanied baggage, by the company that undertook the transfer of the traveller.

2. Conditions for tax relief

In order for the tax relief to be granted, the items should not be of commercial use. The imports of items that:

- are of an occasional use and
- include exclusively items that are intended for personal or family use of the travellers or are to be offered as gifts and are not of a commercial use beyond any doubt, as far as their nature and quantity is concerned.

In order for the monetary threshold to be implemented, segmentation of the value of an item is not allowed. That is to say, if the value of the imported item is of 800 Euro, whether the monetary threshold is 430 Euro, duties and taxes will be collected on the total value of the item, i.e. on the 800 Euro.

Tax relief is provided per traveller.

For example, each traveller is granted for a relief of an item up to 300 Euro and the spouses bring an item valued 600 Euro, the tax relief of two travellers (300+300) is not allowed to be added, in order to receive tax-free the item valued 600 Euro.

3. Extent of tax relief

Tax relief is granted for imported goods not exceeding a total value of 300 Euro per traveller.

The monetary threshold is 430 Euro for air and sea travellers.

With regard to travellers aged under (15) years old, the tax relief is limited to items of a total value up to 150 Euro without reference to the means of transport.

The value of the personal baggages of a traveller, that are imported temporarily or re-imported after their temporary export and the value of pharmaceutical products required for the personal needs of the traveller are not taken into account for the implementation of the above exemptions.

With regard to residents or workers in frontier zone and the crew of means of transport, tax relief is limited to items of a total value up to 175 Euro.

For the following goods, the quantities that may be imported tax-free per traveller are the following:

A) Products of tobacco:

a) For air travellers:

200 cigarettes or
100 cigarillos (cigars of a maximum weight of 3 grams each) or
50 cigars or
250 gr. of tobacco, or a proportional assortment of these different products

b) Travellers using all the other means of transport:

40 cigarettes or
20 cigarillos (cigars of a maximum weight of 3 grams each) or
10 cigars or
50 gr. of tobacco, or a proportional assortment of these different products

B) Alcohol and alcoholic beverages, except from still wines and beer:

Alcohol and alcoholic beverages, with an alcoholic strength exceeding 22% vol. or undenatured ethyl alcohol of 80% vol and over: 1 litre or
Alcohol and alcoholic beverages, with an alcoholic strength not exceeding than 22% vol.: 2 litres or a proportional combination of these different products.
Additionally, a total of 4 litres of still wine and up to 16 litres of beer.

For travellers under (17) years old, no tax relief is granted for tobacco products and alcoholic beverages.

For goods, which are not of a commercial value, that are included in the personal baggage of travellers coming from non EU countries to the countries of the European Union and their value exceeds the limit of tax relief they are entitled to, but does not exceed the amount of 700 Euro per traveller, a flat-rate duty of 2,5% applies to their value, as well as the corresponding V.A.T.

THIRD PART

PARENTS HAVING AT LEAST FOUR CHILDREN - PARENTS HAVING THREE CHILDREN

A. PARENTS HAVING AT LEAST FOUR CHILDREN

1. Conditions - Extent of the registration tax exemption

Parents having at least four (4) minor (i.e. under the age of 18 years old) or protégé children, are entitled to receive a passenger-car having engine up to 2.000 cc, exempt from the registration tax, as such is provided by the relevant legislation.

As regards cars having engine exceeding the 2.000 cc, the registration tax exemption is limited to the percentage of 50% of the registration tax corresponding to said car.

The V.A.T., as well as the import duty (in case the car is imported from any third country outside the European Union), should be duly paid.

The car must be of an antipollution technology. The ownership or use of such car will not be transferred in any way whatsoever, before the lapse of the time period of three (3) years as of its receipt.

As protégé are considered:

- a) the children who either study in any recognised faculty or educational institution in Greece or abroad, or fulfil their military service obligations, aged up to 25th years old,
- b) handicapped children, with a disability percentage of sixty seven percent (67%) and above, at the age of four (4) years old and above, single, divorced or widowed, provided that they are not included in any other category of persons who are exempted from registration tax through any other legislative provisions.

2. Submitted documentation - Procedure

The registration tax exemption is granted only once and for a single car per family, upon presentation before the competent customs authorities of the following documentation:

- a) a certificate of family status, issued by the Municipality or the Community where the family is registered at,
- b) a certificate issued by the competent association of Parents Having Many Children
- c) a solemn declaration, through which they certify that they have not obtained any other car following the same registration tax free provisions, and that said car will be used for their family needs solely and that the ownership or use of same will not be transferred in any way whatsoever before the lapse of the time period of three (3) years, as of its receipt,
- d) in case the parents have been divorced, an irrevocable court decision should be submitted, through which it derives that the applicant parent himself has the parental care and custody of the children born during the former marriage.

The registration tax-free replacement of said car is permitted only in case of its total destruction, upon submission of the aforementioned documentation.

The replacement of said car can also take place for second and last time, after the lapse of a time period of five (5) years as of the receipt of said car, under

the condition that the parents have four (4) minor (i.e. under the age of 18 years old) children at the time they receive the second car.

3. Remarks

The car must be exclusively intended for the personal and family use of the parents that have at least four (4) children. In case of transfer of ownership or use of said car before the lapse of three (3) years as of its receipt, then the respective registration tax corresponding to the time of transfer or the balance between such registration tax and tax that has been already paid, should be deposited. The prior permission of the competent customs authorities is always required for such transfer.

In the event the customs authority's prior permission has not been issued, then the abovementioned registration tax should be paid, along with an additional tax, equal to the $\frac{1}{4}$ of the full rate of the registration tax corresponding to said car.

The car should be driven only by the two parents and their children. The issuance of the customs authorities' prior approval is not required.

B. PARENTS HAVING THREE CHILDREN

1. Conditions - Extent of the registration tax exemption

Parents having three minor (i.e. under the age of 18 years old) or protégé children, are entitled to buy a car having engine up to 2.000 cc, exempt from the seventy percent (70%) of the respective registration tax for the year 2007 and exempt from a hundred percent (100%) of the respective registration tax for the year 2008 and onwards.

As regards cars having engine exceeding the 2.000 cc, the percentage of the registration tax exemption is limited to the fifty percent (50%) of what is respectively mentioned above.

The V.A.T., as well as the import duty (in the event the car is imported from any third country outside the European Union), should be duly paid.

The car must be of antipollution technology. The ownership or use of said car will not be transferred in any way whatsoever before the lapse of three (3) years as of its receipt.

The beneficiaries are parents who have three children and fall within the following categories:

- a) Greek citizens residing permanently in Greece,
- b) foreigners of Greek descent, residing permanently in Greece and possessing the respective identity card,
- c) citizens of member-states of the European Union, residing permanently in Greece,
- d) citizens of any other third country, duly and permanently residing in Greece, being parents of children with Greek citizenship.

2. Submitted documentation - Procedure

The registration tax exemption is granted only once and for a single car per family, upon presentation before the competent customs authorities of the following documentation:

- a) a certificate of family status, issued by the Municipality or the Community where the family is registered at,
- b) a solemn declaration, through which they certify that they have not obtained any other car following the same registration tax free provisions, and that said car will be used for their family needs solely and that the ownership or use of same will not be transferred in any way whatsoever before the lapse of the time period of three (3) years,
- c) in case the parents have been divorced, an irrevocable court decision should be submitted, through which it derives that the applicant parent himself has the parental care and custody of the children born during the former marriage.

The registration tax-free replacement of said car is permitted only in case of its total destruction, upon submission of the aforementioned documentation.

3. Remarks

(see above **3rd paragraph PARENTS HAVING AT LEAST FOUR CHILDREN**).

FOURTH PART

HANDICAPPED CITIZENS

A. Registration tax-free import/receipt of a car by handicapped Greek citizens

1. Beneficiaries

The beneficiaries are Greek citizens or nationals of the EU aged as of four years old (4) up to seventy (70) years old that fall within one of the following categories of disabilities:

- Complete paralysis of the lower or upper limbs or am bilateral amputation of them.
- Movement disability of one or both lower limbs, having total disability percentage of 67%.
- Movement disability of one or both lower limbs, with participation of one or both upper limbs having a total disability percentage of 67%, out of which a percentage of at least 40% disability concerns one lower limb.
- Total blindness in both eyes, having a disability percentage of 100%.
- Mental retardation, with an intelligence quotient below 40%.
- Autism accompanied by epileptic crises or mental retardation or an organic psychic syndrome, having a disability percentage of 67% and above and being incapable of working.
- Thalassaemia or haemophilia.
- Renal deficiency at the final stage and persons who have had a kidney transplanted.

The car must be of an antipollution technology.

2. Submitted documentation

A positive decision issued by the First Degree Health Committee of the Prefecture seated at the place of the beneficiary's permanent residence.

3. Extent of the registration tax exemption

The exemption includes both the registration tax and the road tax. The V.A.T., as well as the import duty (in the event the car is imported from any third country outside the European Union), should be duly paid.

4. Procedure

The registration tax exemption is granted by the competent customs authorities upon:

- Submission of the First Degree Health Committee's positive decision.
- Filing of the relevant application, clearance, as well as a solemn declaration through which the handicapped certifies that has not received any other car in the past under the same provisions.

5. Remarks

The registration tax-free car must be of an engine up to 1.650 cc. Exceptionally, the handicapped beneficiaries having complete paralysis of the lower limbs or am bilateral amputation of them with a disability percentage of 80% are entitled to receive a registration tax-free car up to 2.650 cc., and the handicapped beneficiaries having complete paralysis of the lower limbs or am

bilateral amputation of them with a disability percentage of 100% are entitled to receive a registration tax-free car up to 3.650 cc.

However, the beneficiaries of a car up to 1.650 cc may receive a car of an engine exceeding the 1.650 cc, upon payment of a percentage of the registration tax corresponding to such car (i.e. 30% of the respective registration tax for those cars having engine 1.650 cc up to 2.000 cc and 58% of the respective registration tax for cars having engine above 2.000 cc). In this case, road tax should duly paid.

The car received may be also driven by one or two other persons, however the handicapped should get on it as well, upon customs authorities' prior permission issued upon handicapper's request, whereby are mentioned the persons that are going to drive the car and same should not reside far from the handicapper's residence. The car may be driven even without the beneficiary getting on it, under exceptional or urgent circumstances or in the event the driving takes place exclusively for servicing the needs of the handicapped.

The use of the car for any other reason –than servicing the needs of the handicapped- involves the imposition of penalties.

In the event the car ceases for any reason whatsoever to be used for the needs of the handicapped, the registration tax due must be paid within six (6) months or said car must be transferred to another beneficiary or must be abandoned in favour of the State.

The car can be transferred after the lapse of five (5) years as of the registration tax-free receipt, upon payment of the 30% of the corresponding registration tax, following the prior approval of the Customs Directorate of Attica (St. Nikolaos sq. - Piraeus). In such case, however, the handicapped will not be able to import any other car under the same registration tax free provisions.

Before the lapse of the seven (7) year time-period as of the receipt of the car following same provisions, said car can be transferred whenever, upon payment of the total amount of the respective registration tax, following the prior approval of the Customs Directorate of Attica. In such case, however, the handicapped maintains the right to receive another registration tax-free car, under the same provisions, provided that all other conditions are met.

On the contrary, if the transfer or the change of use of said car takes place after the lapse of seven (7) years as of its tax-free receipt, then the car is freely transferred and the handicapped has the right to receive another registration tax-free car, under the same provisions, provided that all other conditions are met.

The restriction of the seventy (70) years old age-limit, applies only when such right is exercised by the beneficiary for the first time. Consequently, for beneficiaries, who have already received a car, this one can be replaced following same provisions, due to wear and tear, destruction or due to any other reason - except theft-, even above the age-limit of seventy (70) years old.

B. Registraion tax-free import/receipt of a car by handicapped citizens of other member-states of the European Union

The handicapped citizens of any other member-state of the European Union with residence in Greece may receive a registration tax-free car, under the same terms and conditions applicable to the Greek citizens.

C. Registration tax-free import/receipt of a car by handicapped Greek immigrants

1. Conditions

Handicapped Greek immigrants and workers abroad with residence and work (abroad) for a time period at least two (2) years, can receive the car, which is brought from abroad and is intended for their needs, free from registration tax.

2. Submitted documentation

The positive decision issued by the First Degree Health Committee of the Prefecture, seated at the place where the beneficiary has his permanent residence in Greece, through which derives that due to the specific nature of disability, walking is impeded.

3. Extent of the registration tax exemption

The exemption covers the registration tax. The V.A.T. at the import, as well as the import duty (in the event the car is imported from a third country outside the European Union), should be duly paid.

4. Procedure

The registration tax exemption is granted by the competent customs authorities upon:

- Submission of the First Degree Health Committee's positive decision.
- Filing of the relevant application, clearance, as well as a solemn declaration stating that the handicapped has not obtained any other car in the past under the registration tax-free provisions.

Upon receipt of the car, the beneficiaries should produce before the competent customs authorities, an additional certificate issued by the competent Greek Consulate at their place of work, which mentions the full details of the imported car and additionally certifies their continuous residence and work abroad for a time period of at least two (2) years, as well as the reason of their disability and the fact that they return to Greece for final settlement.

5. Remarks

The registration tax-free car must be of an engine up to 1.650 cc. Exceptionally, the paraplegic and the handicapped with a disability percentage of 100% are entitled to receive a registration tax-free car of a higher engine capacity.

However, the beneficiaries of a car up to 1.650 cc, may receive a car of an engine exceeding the 1.650 cc, upon payment of a percentage of the registration tax corresponding to such car (i.e. 30% of the respective registration tax for cars having engine 1.650 cc up to 2.000 cc and 58% of the respective registration tax for cars having engine above 2.000 cc).

The car received may be also driven by one or two other persons, however the handicapped should get on it as well, upon customs authorities' prior permission issued upon handicapper's request, whereby are mentioned the persons that are going to drive the car and same should not reside far from the handicapper's residence. The car may be driven even without the beneficiary getting on it, under exceptional or urgent circumstances or in the event the driving takes place exclusively for servicing the needs of the handicapped.

D. Registration tax-free import/receipt of a car by disabled due to war, by fighters of the National Resistance and the Democratic Army

1. Conditions

As disabled in the war are considered:

- the officers and soldiers at war
- the officers and soldiers of the three corps of Armed Forces, the Security Corps, the Fire Brigade and the Harbour Police Corps and the rural policemen
- the customs officers commissioned to the prosecution of smuggling, who are considered incapable for service, as a consequence of an injury or disease on duty and due to this reason they receive pension,
- the citizens who rendered disabled as of 21/4/1967 until 23/7/1974, due to their actions against the dictatorial regime.
- the fighters of the National Resistance, who rendered themselves disabled as a consequence of an injury on duty or due to their imprisonment and enclosing in the conqueror's camps or due to a disease resulting from the armed fights against the conqueror or from their enclosing in prisons and camps.
- the fighters of the Democratic Army, provided that they were rendered disabled due to their capacity.
- non-combatant of laws 812/43 and 1863/89.

2. Submitted documentation - Procedure

For the registration tax-free receipt of the car, the beneficiaries will submit the following documentation before the competent customs authorities:

- an application, stating the full particulars of their identity, the place of their permanent residence, as well as the details of the car they import,
- a solemn declaration of law 1599/86, by which they certify that have not received any other registration tax-free car, under same provisions.
- a positive decision issued by the ASYE (Army Supreme Health Committee), through which it is declared that the cars in question are necessary for the servicing of the needs of the disabled, taking into consideration the nature of the disability, which impedes walking.

The disabled of the National Resistance and the Democratic Army will additionally produce:

- a certificate issued by the competent Prefecture or the Directorate for Reservists, Fighters, Victims and Disabled in War / General National Defence Staff (DEPATHA / GEETHA), depending the case, by which it will be certified that the beneficiary is recognized as a fighter - member of an association of the National Resistance during 1941-1944 or the Democratic Army and
- a certificate testifying that a monthly war pension has been granted to them.

The fighters of the National Resistance and the Democratic Army are examined by the ASYE (Army Supreme Health Committee), upon reference by the DEPATHA/GEETHA, depending on the case.

3. Extent of the registration-tax exemption

Said exemption includes the registration tax as well as the road tax.

The V.A.T. upon import, as well as the import duty (if the car is imported from a third country outside the E.C.), should be duly paid.

4. Remarks

The registration tax-free car must be of an engine up to 1.650 c.c. and of antipollution technology. Exceptionally, the paraplegic and the handicapped with a disability percentage of 100% are entitled to receive a registration tax-free car higher than 1.650 cc.

In specific cases, especially when the nature of disability, as well as the need for placement of an auxiliary driving system require cars of an engine of higher than 1.650 cc, the cars received should be up to 2.000 cc., according to the opinion of the ASYE.

All aforementioned categories of beneficiaries may receive a car of higher cubic capacity, upon payment of a percentage of the registration tax corresponding to such car (i.e. 30% of the respective registration tax for cars having engine 1.650 cc up to 2.000 cc and 58% of the respective registration tax for cars having engine above 2.000 c.c.). In such case, there is no exemption from the road tax.

The car received may be also driven by one or two other persons, however the handicapped should get on it as well, upon customs authorities' prior permission issued upon handicapper's request, whereby are mentioned the persons that are going to drive the car and same should not reside far from the handicapper's residence. The car may be driven even without the beneficiary getting on it, under exceptional or urgent circumstances or in the event the driving takes place exclusively for servicing the needs of the handicapped.

The use of the car for any other reason than servicing the needs of the handicapped, involves the imposition of penalties.

In the event the car ceases for any reason whatsoever to be used for the needs of the handicapped, the registration tax due must be paid within six (6) months or said car must be transferred to another beneficiary or must be abandoned in favour of the State.

The car can be transferred after the lapse of five (5) years as of the registration tax-free receipt, upon payment of the 30% of the corresponding registration tax, following the prior approval of the Customs Directorate of Attica (St. Nikolaos sq. - Piraeus). In such case, however, the handicapped will not be able to import any other car under the same registration tax free provisions.

On the contrary, if the transfer or the change of use of said car takes place after the lapse of seven (7) years as of its tax-free receipt, then the car is freely transferred and the handicapped has the right to receive another registration tax-free car, under the same provisions, provided that all other conditions are met.

FIFTH PART

TEMPORARY IMPORTATION - USE

(Decision of the Minister of Economy and Finance no. D.247/88)

Under the procedure of temporary importation-use, it is allowed for persons visiting Greece, to import-transfer means of transport for private use and personal items (it concerns personal items imported from non EU countries, given that those coming from the member-states of the Community are tax-free), which are intended to remain temporarily in Greece and afterwards be re-exported/re-sent abroad, within the period determined by the competent Customs Authorities.

Except for means of transport, temporary importation-use of its usual spare parts, components, accessories and equipment is allowed, according to the traffic regulations in force (those must be imported as a whole with the means of transport).

BENEFICIARIES

A. Persons having their normal residence abroad, temporarily visiting Greece.

(Articles 3 and 4, Decision of the Minister of Economy and Finance no. D.247/88)

Normal residence is the place in which a person usually resides, that is to say, for at least one hundred and eighty five (185) days per twelve-month period, because of personal and professional bonds.

The right of temporary importation-use is granted to this category of persons concerning means of transport and personal items, under the following specific terms:

- the person has his/her normal residence outside Greece
- he/she comes to Greece temporarily
- he/she uses the means of transport and the personal items for private use.

Duration – Vehicle circulation taxes

The duration of temporary importation -use is determined at six (6) months, either continuous or not, per twelve-months.

Specifically, passenger vehicles which are temporarily imported-transferred by persons having their usual residence abroad, if they are not re-exported/sent back upon expiry of the six (6) month period, they must be immobilized by the competent Customs authority, upon request of the beneficiary and remain immobilized for six (6) months the least and twenty four (24) months the most.

In order for a person to be able to circulate again the immobilized passenger vehicle, he/she must prove that he/she had his/her normal residence abroad, during the last 12 months before the unsealing of the vehicle, i.e. that the beneficiary stayed abroad for at least one hundred and eighty five (185) days after the sealing of the vehicle.

If the above period of twenty four (24) months of customs immobilization expires, without the beneficiary person looking to the settlement –by any legal means-of the pending issues concerning the vehicle, it will be declared unclaimed.

For passenger vehicles bearing a valid temporary car licence of another country, the circulation taxes provided for by the regulations in force are paid since they were subject to the procedure of temporary importation-use. For passenger vehicles bearing a valid regular car licence of another country and, upon expiry of

the initial six-month period of circulation, are not re-exported/sent back, the circulation taxes provided for by the regulations in force are paid, for the period of time they circulate beyond the initial six-month period.

Temporary importation, of a second means of transport by the same person is allowed, provided that the vehicle bears a valid regular car licence of another country.

B. Other special categories

(Articles 6 and 18, Decision of the Minister of Economy and Finance no. D.247/88)

Temporary import is also provided in the following cases:

a. Persons having their normal residence abroad and coming to Greece temporarily, exclusively in order to study at higher schools or universities. Such persons may import-use temporarily one passenger vehicle and personal items. The duration of stay is limited to the real duration of studies.

b. Persons having their normal residence abroad and coming to Greece temporarily, exclusively and only to attend courses of further education or specialization at universities or faculties for further training which belong to legal entities of public law or university clinics. This category may import-use temporarily one passenger vehicle and personal items, for a period of four (4) years from the beginning of further education or specialization.

c. Foreigners having their normal residence abroad and coming to Greece temporarily, in order to work in execution of a fixed time contract with the Greek State, an organisation of public law, legal entities that are supervised by the State, foreign commercial or industrial chambers or foreign governmental organisations and institutes established in our country, which offer a particularly specialized work of provisional form. This category may import use temporarily one passenger vehicle and household items, for as long as their work contract is effective.

d. Foreigners having their normal residence abroad and coming to Greece temporarily, in order to work on a fixed time contract as teaching staff at universities and higher schools of our country or at institutions operating in Greece on the basis of bilateral educational agreements. This category may import-use temporarily one passenger vehicle and household items, for as long as their work contract is effective.

e. Greek diplomatic, consular and other employees of the Ministry of Foreign Affairs, as well as employees equated with them, who return to Greece temporarily in execution of their duties. This category may import-use temporarily one passenger vehicle and household items, for a period up to five (5) years since they have arrived in Greece in order to execute their duties.

The five-year duration is extended to the entire period of stay of these category of employees in Greece in order to execute their duties, on condition that their stay at the Central Service is not due to their request, but to service needs, a fact that will be certified by the competent Public Service. An extension beyond the five-year period will be partially granted for a twelve (12) month period each time until the expiry of the employee's service in the Central Service.

f. Persons having their normal residence in Greece, who stay and work abroad for at least six (6) months per twelve-month period.

The following persons belong to this category:

- Greek citizens, residents of Greece, who stay and work abroad, for at least six (6) months per twelve-month period.

- Persons, spouses of who have transferred their normal residence to Greece, provided that they actually continue to stay abroad, after the transfer of the normal residence of their spouses.

- Foreigners married to Greek permanent residents of Greece, provided that, after their marriage, they continue to actually stay abroad.

This category may import-use temporarily one passenger vehicle and personal items, for a period that is determined at six (6) months, whether continuous or not, per twelve-month period.

g. Greek citizens having their normal residence in Greece, who study abroad as undergraduate or postgraduate students at foreign faculties, provided that they stay mostly abroad during each year of their studies. These persons may import one passenger vehicle and for a period of three (3) months, whether continuous or not, per calendar year.

h. To Greek crews of commercial ships of overseas lines. Greek citizens, who have enlisted in commercial ships of overseas lines for at least 6 months per twelve-month period, belong to this category. The right is provided for one passenger vehicle and for six (6) months, continuous or not, per each twelve-month period.

i. To persons who transfer their normal residence to Greece.

These people may import-use their passenger vehicle, and for a period of (1) month in order to proceed to the customs clearance of it, on condition that this period does not exceed the period within which the customs clearance of the vehicle must take place, according to the provisions of persons transferring their normal residence to Greece.

j. Repatriating Greeks or of Greek descent political refugees. The right is provided only for the passenger vehicle, aiming at its customs clearance and for a period of six (6) months, on condition that this period does not exceed the period within which the customs clearance of the vehicle must take place, according to the provisions of persons transferring their normal residence to Greece.

k. Diplomatic and consular employees of foreign diplomatic missions, the foreign staff of the Intergovernmental Immigration Committee for Europe (D.E.M.E.), the American assistance mission, the armed forces of the USA, the NATO, the 7206 American Unit, the Shooting Range in Crete, the employees of the European Union, the international organisations recognized in Greece (U.N., etc.), the foreign correspondents of foreign press and the foreign staff of the foreign Archaeological Faculties.

The circulation taxes, provided by the regulations in force, for passenger vehicles circulating under the procedure of temporary importation-use by persons of the above mentioned cases, a', b', c', d' and e', are due from the date of their importation except for those persons in case a', whose their normal residence is in a member-state of the European Union and import a passenger vehicle bearing regular number plates of the member-state, which has issued the car licence.

Detailed information on the special categories of persons mentioned above may be given by the local competent Customs authorities or the Ministry of Economy and Finance.

For the region of Attica, the competent service for passenger vehicles is the Directorate of Monitoring and Control of Customs Procedures with Economic Impact (DIPEAK - 32, Akti Kondyli st., Piraeus, tel: 210-4623963, 210-4625884) and in the region of Thessalonica, the A` Customs Office of Thessalonica (Harbour, tel: 2310-547525).

MEANS OF TRANSPORT

These are the passenger vehicles for private use, i.e.:

- Passenger cars up to nine (9) seats, including the driver or automotive caravans, with their trailers.
- Motorcycles or motorbikes.
- Pleasure boats for private use.
- Aircrafts for private use.
- Saddle horses.

PERSONAL ITEMS

These are the items that the visitor has in his/her personal baggage, which he/she presents to the Customs House upon his/her arrival and are intended for his/her needs during his/her temporary stay in Greece, e.g.

- Clothing items.
- Cameras.
- Portable motion-picture cameras.
- Portable video cameras.
- Portable radios.
- Cassette recorders.
- Portable musical instruments.
- Tents and camping equipment.
- Sports items (windsurfing, ski, bicycle, tennis rackets, etc.).
- Personal computer

CONDITIONS

(ARTICLE 1, Decision of the Minister of Economy and Finance no. D.247/88)

Passenger vehicles, upon their entrance in our country, must bear official (valid) number plates of regular or provisional series of the country which has issued the car licence.

Vehicle licence has to be issued by the authorities of the country where the car is registered and insurance is also necessary.

Vehicles, for which temporary licence has been issued, cannot be subject to temporary importation-use in case that it is expired. Also vehicles being already temporarily imported after the expiration of the licence. In this case they have the option to put on Greek temporary plates and licence so as to continue to circulate.

They are also not allowed to circulate or stay in the country under the procedure of temporary importation-use, beyond the validity date of the car licence of provisional type. In order for the vehicles to continue being under the above procedure, the holders must be provided by the competent Customs authority with Greek plates and a car licence of provisional type.

The beneficiary person must have a driving licence for passenger vehicles.

As far as private passenger cars, registered in an EU member state, are concerned, it is provided that they must have been purchased according to the general taxation rules of the internal market of the member state where they have been purchased i.e. the owners must have paid the relevant taxes of that country or have been legally exempted from them and have not enjoyed, because of their export to another Community country or third countries, any tax relief or refund, including V.A.T.

An exception is provided for the means of transport that have been purchased in a member-state of the European Union:

- in the context of diplomatic and consular relations,
- in the context of recognized international organisations,
- in the context of concessions under the North Atlantic Treaty.

It is pointed out that the individuals possessing and circulating a car under the procedure of temporary importation-use are obliged to prove to Customs Authorities the fact that they fulfil the conditions specified by the provisions, depending on the case.

In case of doubt, regarding the fulfilment of these conditions, competent Customs Authorities may request any additional information or evidential document.

RESTRICTIONS

(Article 8, Decision of the Minister of Economy and Finance no. D.247/88)

Means of transport and personal items, which are temporarily imported, must be re-exported/sent back, at the latest, on the date of expiry of the period provided for, depending on the case, and determined by the Customs Office, otherwise fines are imposed.

Trailers must be re-exported/sent back as a whole with the main vehicle.

Example: if a private passenger vehicle has been imported temporarily, with a trailer, they must be re-exported/sent back together, otherwise fines are imposed.

Means of transport and personal effects are not allowed to:

- be transferred
- be let
- be subject to a pawn or commodate
- be granted for use to third persons
- be driven (means of transport), not even once by third persons, irrespective of the culpability or not of the beneficiary person.

Exceptionally, it is allowed that the means of transport are driven by other persons except the beneficiary, according to an approval by the Customs Authorities and provided that the other persons have the right of temporary importation of the means of transport, meeting the same terms and conditions provided for the beneficiary who imported the means of transport in his/her name.

In order for the customs Authorities to issue the approval, the beneficiary must declare the third persons that he/she wishes to drive the car and they must proceed to the Customs office in order to prove that they have exactly the same right as the beneficiary. Such Customs approval is not required, with regard to the spouse, the children and the parents of the beneficiary person, provided of course that these relatives have the same right as the beneficiary.

If a person has received a passenger vehicle under the procedure of temporary importation-use and before the expiry of the period determined by Customs to re-export it/send it back, the beneficiary departs from Greece without the vehicle, immobilization of the vehicle by the customs is not compulsory.

However, the beneficiary must look to duly re-export/send back the vehicle, before the respective period expires, otherwise he/she is subject to fines.

THEFT OF PASSENGER CARS

(Article 12, Decision of the Minister of Economy and Finance no. D.247/88)

(Passenger private cars or automotive caravans and trailers, motorcycles or motorbikes)

In case of theft of the passenger vehicle and in order for the beneficiary not to be obliged to pay the corresponding duties and taxes:

- the deadline for the vehicle to be re-exported/sent back must not have expired
- the theft must have been reported to the competent police authorities, at the latest within five (5) days since it took place.
- the customs authorities must not have proof or well-founded clues that the beneficiary participated in or connived at the illegal disposal of his/her passenger vehicle in Greece
- the beneficiary must not have reported theft of another passenger vehicle in the past.

Provided that the conditions mentioned above are met, the beneficiary must produce to the Customs office, which is nearest to the place where the theft was committed, the following documentation:

- details for the import/transfer of the car and the deadline of its re-exportation.
- a certificate issued by the competent police authority, by which it is evident that a complaint was lodged for the theft within five (5) days from its ascertainment
- a solemn statement with the exact particulars of the beneficiary, by which he/she will declare that he/she did not participate in an illegal disposal of the passenger vehicle, that he/she has not reported another theft in the past and the persons he/she suspects of stealing his/her car.

The Customs office issues a certificate for the beneficiary, by which it is certified that he/she is not obliged to pay duties and taxes and that no forced measures will be taken against him/her for the collection of the debt, on the condition that the requirements mentioned above concur.

In case of theft of a passenger vehicle during its customs immobilization, the beneficiary is not exempted from the payment of duties, taxes and dues corresponding to the vehicle.

LAW VIOLATIONS – ADDITIONAL DUES (FINES)

(Article 10 of the Decision of the Minister of Economy and Finance no. D.247/88 and article 137 of Law 2960/01)

In case of an overdue immobilization, export, re-shipment, abandonment, destruction or customs clearance of a vehicle, fines are due for every day of delay, depending on the cubic capacity of the passenger vehicle.

SIXTH PART

PRIVATE PLEASURE BOATS

1. When the private pleasure boat has a length exceeding 7 meters, bears a flag of a non EU country and the person who brings it over in order to use it in our country, irrespective of being the ship-owner or not, has his/her normal residence in non EU country, he/she is provided by the competent Customs Authority with a Transit Log, valid for six months. The temporary importation of boats for six months may be continuous or interrupted per twelve-month period and, upon its expiry, the boat must be re-exported or moored for wintering, by returning the Transit Log to the competent Customs Authority.

This period may be extended for six months per year each time, in order to cover the stay of the boat in our country or the continuation of its use for pleasure trips by the person who initially brought it over or by another authorised person, provided that he/she has his/her usual residence in a non EU country as well.

The owner - user of the boat must always be aboard, a fact which is checked each time, during sailing out or into the harbour, by the Customs or Port Authorities.

2. When the person who brings over a private pleasure boat bearing a flag of a non EU country, irrespective of being the ship-owner or not, has his/her normal residence in another member-state of the European Union or in Greece, since the conditions of temporary importation are not met in his/her case, he/she is provided with a Transit Log, valid, at the maximum, for one month, in order to use and re-export the boat within this period. This period is not extended in any case, unless there are reasons of force majeure (e.g. severe weather, accident, illness of the skipper/master), provided that this fact is officially certified by a Public Authority (e.g. Port Service in case of severe weather and prohibition to sail out, Public Hospital in case of illness and hospitalisation of the skipper/master).

Similarly, this period is neither extended nor renewed in any case, even when the owner-user changes, before or after its expiry, particularly in case that the ship-owner is a legal entity (company).

In case that the person bringing over the boat in our country, wishes for the boat to stay in the Greek territorial waters for a period exceeding one month, he/she must proceed to the customs clearance of the boat and pay the corresponding duties and taxes.

After the customs clearance, and provided that the boat continues to bear a flag of a non EU country, in order to sail within the Greek territorial waters, it is provided with a Transit Log of indefinite duration.

The Transit Log is issued for private pleasure boats bearing a flag of a non EU country, which have a total length exceeding 7 meters, having accommodation space or not, have the capability, because of their general construction, to be used exclusively for the performance of pleasure trips or cruises, provided that they are not classified as professional and are subject to the procedure of temporary importation or for private pleasure boats that are not subject to this system, because the owners-users have their normal residence in a member-state of the European Union or in our country, but wish to make pleasure trips in the Greek territorial waters, maintaining at the same time a flag and shipping register of a non EU country.

3. For private pleasure boats of total length less than 7 meters, which are temporarily imported, a Carnet of Temporary Admission is issued which is valid for up to six (6) months, likewise as the other means of transport which come under the procedure of temporary importation (passenger cars for private use, motorcycles, etc.), and not with a Transit Log.

INFORMATION

For more information, the persons concerned may contact the Customs Regions and the 18th Division of Customs Regimes, at the following telephone numbers:

CUSTOMS REGION, ATTICA	210-4511389
CUSTOMS REGION, THESSALONICA	2310-531220
CUSTOMS REGION, PATRA	2610-339870
CUSTOMS REGION, KAVALA	2510-836919
CUSTOMS REGION, VOLOS	24210-39186
CUSTOMS REGION, DODEKANISSOS	22410-29291
CUSTOMS REGION, CORFU	26610-39392
CUSTOMS REGION, HERAKLION	2810-302616
CUSTOMS REGION, LESVOS	22510-28311
CUSTOMS REGION, SYROS	22810-85132

18TH DIVISION OF CUSTOMS REGIMES:

a) Department of Tariff Exemptions

210.32.45.521

210.32.20.784

b) Department of Temporary importation and Persons transferring their normal residence

210.32.45.552

210.32.45.587

FAX: 210.32.45.593



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