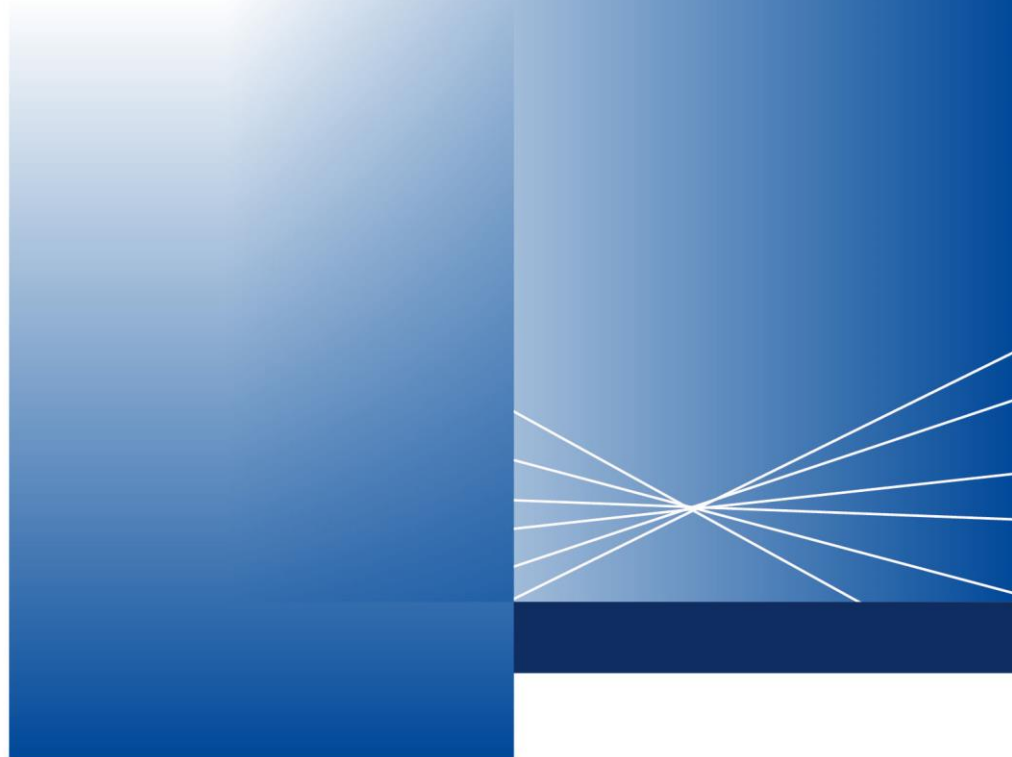




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User Guide for the Basic Tax Rights of People with Disabilities

ATHENS, OCTOBER 2023

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1 Introductory Note

The Greek State and the Tax Administration, recognizing the constitutional rights as well as the special needs of people with disabilities (PWDs), have taken a series of legislative actions aimed at their financial relief. In this context, specific measures to alleviate and/or exempt from their tax obligations are included.

This handbook covers the measures and reliefs related to key aspects of taxation, namely Personal Income Tax, VAT on essentials (goods and services), capital taxes, Unified Property Tax (ENFIA), and Vehicle Registration Fees. It was created by the Directorate of Tax Compliance in cooperation with the Directorate for the Implementation of Direct Taxation, the Directorate for the Implementation of Property Taxation & Asset Register, the Directorate for the Implementation of Indirect Taxation of the General Directorate of Taxation as well as the Directorate of Excise Duties & VAT and the Directorate of Tariff Issues, Special Regimes and Exemptions of the General Directorate of Customs and Excise Duties.

1.1 Definition

People with disabilities are people who have either permanent or temporary impairments, incapacities, physical weaknesses, disabilities or a combination of the above, resulting from physical or mental deficiency.

These are people with serious impairments or disadvantages, which limit or exclude the performance of an activity or function, which is considered normal for a human being. Therefore, not all PWDs are the same. There are people with permanent disability and people with temporary/transient disability. [Decision of the Council of Ministers of the European Union (dec. 93/136/EEC), as reported in the official Journal of the European Communities (9/3/93)].

2 DISABILITY CERTIFICATION

The certification of a disability requires either a medical opinion from a health committee of the Disability Certification Center (KE.P.A.) of the National Social Security Institution (EFKA), or a medical opinion from the Supreme Health Committees of the Army (A.S.Y.E.), of the Navy (A.N.Y.E.), of the Air Force (A.A.Y.E.), the Hellenic Police and the Fire Brigade.

Applications for disability certification from the KE.P.A. are submitted electronically through www.gov.gr and the “National Disability Portal” at <https://ekepa.epan.gov.gr/kepa/web/>.

If for any reason it is not possible to submit an application digitally, then it is submitted: (a) either by authorizing another person to make the application on behalf of the person with a disability, (b) or by going to a physical service point, i.e., at a Community Center (CC), a Citizens’ Service Center (KEP) or a KE.P.A. Secretariat, so that an employee submits the application on behalf of the person with a disability and based on the information provided.

Citizens submit to KE.P.A. a single application for disability certification, regardless of the benefit that they subsequently wish to apply for. The certification they receive is uniform and certifies them in terms of the medical criteria for any possible insurance, welfare, social or other type of benefit.

2.1 Digital Register of Persons with Disabilities

The Digital Register of Persons with Disabilities is a subsystem of the National Disability Portal. It lists all persons who have a disability certification issued by the Disability Certification Center (KE.P.A.), the Supreme Health Committee of the Army, Navy, Air Force, Hellenic Police and Fire Brigade. Registration in the Digital Register of Persons with Disabilities does not affect the validity of disability certifications that have already been granted.

Note:

- The primary health committee issues the Medical Opinion (GA), in which the applicant’s disability rate is certified, according to the Unified Disability Rate Determination Table issued in accordance with article 7 of Law 3863/2010 (A’ 115) that determines the disability rates entailed by any disease or lesion or physical or mental impairment or the combined occurrence of such diseases or lesions or impairments, and recurrences thereof.
- Based on the Medical Opinion (GA), the KE.P.A. issues the Disability Certification Result Notification (G.A.P.A.), which is legally binding for e-E.F.K.A. and public services. The G.A.P.A. defines the duration of validity of the disability certification

and records the assessed maladies of the person concerned, according to the ICD-10 disease classification coding and the percentage of his medical disability, as well as the pensionary, allowance, social and economic benefits or social services provided by the legislation for persons with disabilities and for which the person concerned meets the required medical conditions.

- The medical opinion that contains a definitive judgment as to the degree of disability or is valid for life, maintains its validity and is accepted regardless of the time of its issuance or the abolition of the health committee that issued it, i.e., even when it is the opinion of a health committee before KE.P.A.

Important

1. If you have more than one medical opinion from the same or different health committees valid within the tax year, which certify different disability rates, then the opinion with the most favorable disability rate for you is taken into account.
2. Even if you have a medical opinion with a duration of disability that does not cover all the months of the tax year, it is accepted and you will have the corresponding tax exemption or tax relief for the entire tax year.
3. In the case of a tax liability that does not concern a tax year but a specific date (e.g., ENFIA, inheritance tax, donation tax, etc.), the medical opinion of disability valid on that date is taken into account.

3 INCOME TAX

3.1 What generally applies

If you are a natural person who has his residence in Greece, you have reached the age of 18 and you earn real or imputed income,¹ regardless of whether you are a dependent member or not, then you are required to submit an **income tax return** every year through the digital portal myAADE by selecting “Tax services” → “Income” → [Personal income tax return \(E1-E2-E3\)](#).² Taxpayers who have made a commencement of activity for a sole proprietorship have a similar obligation.

More information on this obligation can be found at the link <https://www.aade.gr/dilosi-forologias-eisodimatos-fp-e1-e2-e3> at:

1. Instructions for filing a Personal Income Tax return
2. FAQs on the tax return, its submission, as well as on the imposition or non-imposition of personal income tax.

3.2 The case of PWDs

3.2.1 Total exemption from income tax

If you have a disability of at least 80% and your income comes from salaried work, pensions and fixed wages, then you are fully exempt from income tax.

Caution:

Exemption from paying income tax does not mean exemption from the obligation to fill in Form E1 and submit an income tax return.

The codes of Form E1 that you must fill in, in this case, can be found in **Table**

2.INFORMATION ITEMS.

Important:

The exemption granted to disabled persons with a disability rate of at least 80% applies to the incomes obtained either by a tax resident of Greece or by a tax resident of a foreign country who obtains income in Greece and presents a disability of 80% or more, as long as the specified supporting documents are presented.

¹ Imputed Income: The income calculated based on objective living expenses and expenses of acquiring assets of the taxpayer and his dependents, as defined in the law and is taxed when it is higher than his total real income.

The income tax exemption also applies to the following income categories:

- Pension payable to war invalids and victims or families of war victims, as well as peacetime invalids, military personnel in general, injured in the line of duty or their families.
- Fees paid by the World Association of Disabled Artists (V.D.M.F.K.) to its members, foot and mouth painters, who are tax residents of Greece, exclusively for the work of painting paid by the above Association in foreign exchange.

Note:

The sums of money paid by the Organization of Welfare Benefits and Social Solidarity (ΟΡΕΚΑ) from 01.01.2019 onwards, as welfare benefits in cash to people with disabilities, do not fall into any category of income.

The extrainstitutional allowance and any related amount paid to special categories of people with disabilities, regardless of the institution that grants them from 01.01.2022, does not constitute income (art. 169 of Law 4972/2022).

The above are not taxable and are not subject to the special solidarity contribution of article 43A of Law 4172/2013. These amounts can cover presumptions and be entered in codes 781-782 of Form E1 of the income tax return (E2105/2019 and E2077/2020 are related).

3.3 Exemption from the solidarity contribution

If you belong to the category of persons with any form of disability of 80% or more, then you are exempt from the imposition of the special solidarity contribution.

Note:

This exemption applies to any income from 01/01/2020.

The special solidarity contribution of Article 43A of Law 4172/2013 is abolished for all income, without exception, earned from 01.01.2023 onwards ([Article 177](#) of Law [4972/2022](#)).

3.4 Tax reduction by 200 euros

If you or your spouse or dependents have a disability of at least 67%, then you have an additional **reduction by 200 euros in the tax** that will result from your tax return, regardless of the income category.

The codes of Form E1 that you must fill in, in this case, can be found in **Table 3. TAX REDUCTION DUE TO DISABILITY**.

This tax reduction by 200 euros also applies to:

- Disabled officers, conscripts due to war, as well as war victims if their pension payment information notes are presented, showing the pension registration number, which must start with 3 or 4.
- Officers who suffered injury or illness, which occurred due to hardships in wartime, provided that a certificate from the competent state agency granting them their allowances is presented.
- Victims of terrorist acts if a certificate is provided by the relevant pension institution recognizing the taxpayer as a victim of a terrorist act forced to retirement for this reason, based on the relevant legislative framework, as applicable each time.

3.5 Exemption from Business Tax

3.5.1 Definition

Traders, natural and legal persons and freelancers are liable to pay an annual business tax if they keep books using the single or double-entry system.

If you belong to the category of people with any form of disability of 80% or more and you are self-employed or have a sole proprietorship, then you are exempt from the imposition of the business tax.

3.6 Exemption from making expenses for purchasing goods and receiving services with electronic means of payment

If you belong to the category of people with a disability of 80% or more, then you do not have the obligation to use electronic means of payment (e.g., payment by credit or debit card, payment through a bank account, etc.) in order to secure the tax deduction.

3.7 Exemptions from annual objective living expenses (presumptions)

Living expenses, now called “objective living expenses,” are amounts that represent the minimum annual costs of using and maintaining assets such as homes, cars, yachts, aircraft, and swimming pools, as well as amounts that represent the minimum annual expenses of the taxpayer for his personal maintenance.

Excluded from these are:

1. As a living expense, the Passenger Car for Private Use of a disabled person that is exempt from Annual Road Tax.
2. Regarding the purchase of Private Use passenger cars specially adapted for the physically disabled over 67%. That is, those that have been modified after permission from the competent authority to be driven by persons with mobility

disabilities of over 67% or to transport these persons together with the objects necessary for their transportation.

3. Expenditure on special schools for disabled people.
4. Expenses paid for domestic helpers, car drivers, teachers and other staff when you or a dependent person living with you has a disability of 67% or more due to mental retardation or physical disability.

Important:

Submit your income tax return online by filling out the codes that correspond to your case. As long as the disability (yours or that of a member of your family) appears in IAPR's system, then your tax return clearance will proceed by calculating the exemptions and reliefs you are entitled to.

Otherwise, you will be notified to send the necessary supporting documents to the competent Tax Office, in order to register them and to be able to clear your declaration with the corresponding reliefs/exemptions.

3.8 Disability certification for income tax purposes

For the exemption from income tax and from the special solidarity contribution, it is noted that in any case when the taxpayer receives a pension from a primary insurance institution, because he has a disability of at least eighty percent (80%), it is sufficient to present a certificate from the pension institution or a retirement decision form or a decision form to extend the pension, from which it appears that, following a medical opinion by the competent health committee, he retired with a disability rate of at least eighty percent (80%), until the period of time that the said disability is expected to last. When the disability pension becomes automatically final (extended for an indefinite period), for the insured of all Social Security and Social Solidarity Agencies, Branches and Sectors, a new medical examination by a competent Health Committee is not required, and for its exemption from income tax it is required:

1. decision to permanentize the disability pension (or to extend it indefinitely) by the competent pension institution, and
2. medical opinion of the Disability Health Committee of all Social Security and Social Solidarity Agencies, Branches and Sectors, that was valid at the time of the permanentizing of the disability pension, which certifies a disability rate of 80% or more, whether it concerns an opinion of a Health Committee before K.E.P.A., or an opinion of a KE.P.A. Health Committee from 01/09/2011 onwards (Γ23/312-30.12.2016 document of the Social Security Foundation of Greece - I.K.A.).

In the above cases, by competent health committee is meant the health committee of any of the Agencies, Branches and Sectors of Social Security and Social Solidarity, as well as the one whose medical opinions, according to the relevant provisions, are mandatory for the insurance-pension agency that grants the pension. Furthermore, the medical opinion containing a medical judgment of incapacity is also accepted for any job with a disability rate

of 80% or more, and in the event that the medical opinion contains a definitive judgment regarding the degree of disability or is valid for life, it retains its validity and becomes accepted regardless of the time of its issuance or the abolition of the health committee that issued it, that is, even when it is the opinion of a health committee before KE.P.A. (Circular 2225/2021 is related).

Important:

If the taxpayer has more than one medical opinion, from the same or different health committees and both are valid within the tax year 2021, certifying different rates of disability, then the medical opinion with the highest rate of disability is taken into account.

In the event that a medical opinion has been issued by a secondary health committee, it supersedes the opinion of the primary health committee.

In order to reduce the income tax by two hundred (200) euros, the following supporting documents are required, which certify the status of the taxpayer or his dependent member who is entitled to the said reduction:

- For persons with a disability rate of at least sixty-seven percent (67%), medical opinion of the relevant health committees of the Disability Certification Center (KE.P.A.) or the Supreme Army Health Committee (A.S.Y.E.).
- For the certification of the 67% disability rate, apart from the medical opinions of A.S.Y.E. and the medical opinions issued by the health committees of A.N.Y.E., A.A.Y.E., the A.Y.E. (Supreme Health Committee) of the Hellenic Police and the A.Y.E. of the Fire Brigade are also accepted for the certification of the taxpayer's disability, since while all the Disability Certification Committees that operated in the Social Security Agencies, in the prefectures and the State were abolished, the Supreme Health Committees of the Army (A.S.Y.E.), the Navy (A.N.Y.), the Aviation (A.A.Y.E.), the Supreme Health Committee of the Hellenic Police and the Supreme Health Committee of the Fire Brigade continue to exercise their duties, for the certification of the taxpayer's disability.
- The opinions already issued before 01.09.2011 (date of the start of operation of the KE.P.A.) by the health committees of the prefectures can be used to recognize the tax relief in question indefinitely, if it is an indefinite judgment, otherwise until the date they expire.

Caution:

In all the above medical opinions, in order to be accepted, the percentage of the disability of the person concerned must be explicitly established and confirmed, as well as the period of time that the said disability is expected to last and, in any case, must be in force in the tax year for which the interested party requests the application of the relevant provisions.

For the tax reduction by two hundred (200) euros, any occupational or insurance disabilities are not taken into account.

4 VALUE ADDED TAX

4.1 What generally applies

The Value Added Tax (VAT) is an indirect tax derived and imposed by the Community Law in the member states of the European Union. It is a consumption tax applied to almost all goods and services bought and sold for use or consumption in the EU.

In accordance with the provisions of Article 98 of Council Directive 2006/112/EC, as applicable, the Member States of the European Union may apply one or two reduced VAT rates to supplies of goods and services of the categories included in Annex III of the above Directive.

In our country, according to article 21 and Appendix III of the VAT Code. ([Law 2859/2000](#)), which incorporated the provisions of the above Directive, a reduced 13% or super-reduced 6% VAT rate is applied for the goods described in Annex III.

4.2 The case of the disabled

In particular, in Annex III of the VAT Code, there are relevant provisions for goods and services intended to serve people with disabilities and subject to a reduced (13%) or super-reduced (6%) VAT rate. For these goods, in addition to their general description, the tariff class to which they belong is also mentioned for reasons of full clarification.

These goods, among others, include:

- Special lifting devices (stairs, lifts, hoists and the like),
- Pushchairs and other vehicles with a motor or other propulsion mechanism,
- Orthopedic articles and devices and devices for facilitating hearing for the deaf,
- Sticks and software for computers intended to serve the visually impaired,
- Bath seats for the disabled,
- Tracheostomy systems and tracheal tubes.

5 REAL ESTATE TRANSFER TAX

5.1 Definition

Real Estate Transfer Tax: In every real estate transfer for consideration, a tax is imposed on its value, and the buyer is liable for its payment. Before drawing up the transfer contract, the seller and the buyer submit a joint Real Estate Transfer Tax (FMA) declaration.

Important:

The initial timely Real Estate Transfer Tax returns located in areas where the system of objective property value determination applies, are submitted digitally through the IAPR's [myPROPERTY](#) application by the notary (Dec. 1110/2022).

Other returns are submitted in print form through the “My Applications” application, in the digital portal myAADE or by sending them by post or registered letter or by depositing them in the protocol service of the competent Tax Office.

In any case, the buyer's Income Tax Office is responsible for submitting the Tax returns.

5.2 Exemptions from the Real Estate Transfer Tax

5.2.1 What generally applies

The tax legislation provides for the securing of tax exemptions in the case of the purchase of a first residence.

5.2.2 When does this exemption apply?

In the case of buying a first residence (house, apartment or plot). That is, when, at the time of the transfer (acquisition) of the property, neither you nor any other member of your family have the right to full ownership, usufruct or occupancy in another property that meets your housing needs. In order to determine whether your housing needs are covered, more specific conditions are examined that are related to both your personal and family situation as well as any other property you own.

More information on beneficiaries and the conditions for exemption from FMA can be found in the “[Q&A MANUAL ON IAPR's TAX MATTERS](#) (ATHENS, MAY 2023).”

5.2.3 The case of PWDs

Especially for PWDs with a disability of 67% or more, the Greek state has ensured that the exemption for purchasing a first home is greater than the current one.

In particular, the exemption is granted:

- For the purchase of a residence by an unmarried person up to an amount of 200,000 euros, and by an unmarried person with a disability rate of at least 67% up to an amount of 250,000 euros.
- For the purchase of a residence by a married person up to an amount of 250,000 euros, and by a married person with a disability rate of at least 67% up to an amount of 275,000 euros. In the case of the purchase of a residence by a married person who has dependent children, regardless of their age, who have the same disability, this amount is increased by 25,000 euros for each of their first two children and by 30,000 euros for the third and each of the subsequent ones.
- The housing needs of an unmarried or married person are covered with 70 sq. m., and the housing needs of an unmarried or married person with a disability rate of at least 67% are covered with 90 sq. m. In any case, the housing needs are increased by 25 sq. m. for the first two children and by 30 sq. m. for each of the subsequent ones.
- In the event that a residence is purchased, the amount of the exemption includes the value of a car parking space with a surface of 20 sq. m. and a storage area of 20 sq. m., provided that they are located on the same property and acquired at the same time with the same purchase contract.

Table of Main Exemptions

Buying a first residence		
	what generally applies	what applies for PWDs
Tax-free amount for unmarried	up to 200,000 euros	up to 250,000 euros
Tax-free amount for married	up to 250,000 euros	up to 275,000 euros
Housing needs are met with	70 sq. m.	90 sq. m.

This amount is increased by €25,000 for each of their first two children and by €30,000 for the third and each of the subsequent children.

6 INHERITANCE/PARENTAL PROVISION/GIFTS TAX

6.1 What generally applies

Inheritance, parental provision, gifts tax is imposed on the properties acquired due to death, donation, parental provision.

6.2 Definition

Inheritance tax is imposed on any property acquired as a result of death located in Greece and owned by citizens or foreigners, as well as on movable property located abroad and owned by a Greek or a foreign national who had his residence in Greece.

Gifts or parental provision tax is imposed when an asset is donated or transferred by parental provision to a natural or legal person. It is imposed on assets of any kind (movable and immovable), located in Greece, on immovables located abroad and belonging to a Greek as well as on movables located abroad of a foreign national that are donated to a Greek or to a foreigner who has his residence in Greece.

Taxpayers, depending on their kinship with the legatee or the donor, are classified into three (3) categories, for each of which different tax scales apply with different tax-free amounts and rates.

Note:

Tax Returns for Inheritance/Parental Provision /Gifts are submitted via the [myPROPERTY](#) application of IAPR. Find out about this possibility through the digital portal myAADE, in the FAQs section about the [Tax return for Gifts/Parental Provision](#) and about the [Tax Return for Inheritance](#).

Important:

Under certain conditions, the first residence is exempt from inheritance tax or parental provision tax.

More information on the conditions of exemption and the limits of its granting can be found in the “[Q&A MANUAL ON IAPR’s TAX MATTERS](#)”, “CAPITAL TAXATION MATTERS” (ATHENS, MAY 2023)

6.3 The case of PWDs

People with a disability rate of 67% or more are entitled to a 10% discount on inheritance, parental provision or gifts tax on all scales.

In other words, this reduction does not apply to parental benefits and donations that are taxed at an independent rate according to article 44 par. 2 of the Code of Provisions on the Taxation of Inheritances, Donations, Parental Benefits and Winnings from Games of Chance, ratified by the first article of Law 2961/2001 (Government Gazette 266 A'). It is pointed out that the 10% tax reduction due to disability, in accordance with the provisions of article 29 par. 3 of the Code, is applied to parental benefits and donations to the persons of the A' category, which fall under the provisions of the fifty-sixth article of Law 4839/2021.

6.4 Especially for inheritance tax or parental provision cases

If, at the same time as the tax reduction due to disability, the exemption conditions due to the acquisition of a first residence are also met, then the due tax is the lower one resulting from the application of the tax scale and the tax exemption due to the acquisition of a first residence.

7 UNIFIED PROPERTY TAX (ENFIA)

7.1 Definition

The Unified Property Tax (ENFIA) was established in 2014 and is imposed on all properties in the country (buildings, plots of land and parcels of land) based on the surface and special characteristics of each property.

7.2 What generally applies

The Unified Property Tax (ENFIA) is derived from the real estate that someone has on January 1st of each year. The tax is calculated with the real estate data as stated in the submitted Property Data Statement (E9).

The Property Data Statement must be submitted by all natural persons who have immovable property or rights in rem over real estate in Greece. The first application was on January 1, 2005. In the event of a change in the debtor's property status on January 1, a declaration of change in real estate information is submitted in the corresponding year. The Property Data Statement (E9) is submitted electronically through the IAPR's digital portal myAADE by selecting "Tax services" > Properties > and the "E9/ENFIA Statement" application.

The Property Data Statements (E9) that cannot be submitted electronically are submitted through the "My Requests" application, on the digital portal myAADE, accompanied by the supporting documents required as the case may be.

These Statements are:

- The Statements of the deceased submitted either by all his heirs or by any one of them, and

- The Statements of the legal entities that have suspended their business activity.

More information on the submission of the Property Data Statement (E9) and the Unified Property Tax (ENFIA) can be found through the digital portal myAADE, by selecting: myAADE > "Tax services" > Properties > and the "E9/ENFIA Statement" and in the "[Q&A MANUAL ON IAPR's TAX MATTERS](#) (ATHENS, MAY 2023)."

7.3 The case of PWDs

7.3.1 100% Exemption from the Unified Property Tax

If you or your spouse or any of the dependent children in your family have a certified disability of 80% or more, then you are entitled to a 100% exemption from the Unified Property Tax, provided that the following conditions apply cumulatively:

1. The total family taxable income of the last tax year does not exceed 12,000 euros, increased by 1,000 euros for the spouse or civil partner and each dependent member.
2. The total area of the buildings in which you or your spouse or dependent children of your family have full or partial ownership or usufructuary rights does not exceed 150 square meters.
3. On January 1st of the tax year, you are tax residents of Greece.

7.3.2 Grant of exemption during the clearing of the Property Data Statement (E9)

The information about the disability for you or your spouse or civil partner is obtained from the income tax return of the last tax year, for which the deadline for submitting income tax returns has expired during the tax year, in accordance with the provisions of law 4172/2013 or from the archives of the Disability Certification Centers (KEPA) or the Tax Offices' "Registration of Disabilities" application.

If the child submits an income tax return, the information about the disability is obtained from the Tax Offices' "Registration of Disabilities" application or from the records of the competent disability certification services or from the income tax return of the last tax year of the child.

In cases where spouses and/or dependent children submit separate income tax returns to different Tax Offices, the deduction is granted by a decision of the head of the Income Tax Office of the husband/father, which is binding. If there is no spouse, the deduction is granted by decision of the head of the mother's Income Tax Office, which is binding.

In the cases in which the deduction or reduction of the tax has not been granted and the taxpayer considers himself entitled to the exemption, it is required to submit an application with the presentation of the required supporting documents, which must be valid on January 1 of the tax year.

The submission of the application for a reduction or exemption from ENFIA as well as the required supporting documents can be done digitally, through the "My Requests" platform, on the digital portal myAADE, by selecting "Available Procedures" → "Tax Procedures" → "Capital" → "Application for grant of ENFIA reduction or exemption."

8 PASSENGER CARS

8.1 Registration Tax

8.1.1 What generally applies

If your main residence is in Greece, whether you are a Greek citizen or a foreigner, and wish to transport a vehicle within the country, you are obliged, by law, after paying the due customs charges (import duty, VAT and registration tax, as applicable) and the issuance of a certificate, to have the vehicle classified, in order to be granted Greek plates.

The registration tax rates, which are determined according to the taxable value of the cars, are further differentiated according to the emitted mass of carbon dioxide (CO₂) and the specifications of the emissions standard (Euro), in terms of classification, applied to their manufacturing standards.

After paying the customs charges, a vehicle Registration certificate is issued.

By joint ministerial decision of the Ministries of Finance and Infrastructure, Transport and Networks, a unified type of classification certificate is established for all vehicle categories, entitled “Vehicle Registration Certificate.”

8.1.2 The case of PWDs

Exemption from the Passenger Car Registration Tax

If you are a disabled Greek citizen or a citizen of another European Union member state residing in Greece, you are entitled to an exemption from the registration tax for the passenger car that you will clear through customs.

Competent for the exemption is the Customs Authority for vehicle customs clearance. The customs exemption is granted upon submission of specific supporting documents and is valid throughout the PWD's lifetime.

You can find more information on the IAPR website:

<https://www.aade.gr/teloneia/polites/atoma-me-anapiries-amea>

Beneficiaries:

- Disabled Greek citizens and citizens of other European Union member states residing in Greece.

- War invalids, officers and soldiers, of the three branches of the Armed Forces, Officers of the Security Forces, the Fire Brigade and the Coast Guard.
- Executives and Officers of the Armed Forces and the Security Forces, who have been placed in an Operational Reserve or Permanent Reserve status and do not receive a pension.

More information about the exemption from Registration tax for private-use passenger cars collected by Persons with Disabilities can be found on the digital portal myAADE, in the "FAQs" section by selecting: www.aade.gr > **Customs > Information for citizens > People with Disabilities (PWDs)**.

Disability certification supporting document:

- **Medical opinion of the relevant Health Committees of the Disability Certification Center (KE.P.A.) of the National Social Security Institution (EFKA) or A.S.Y.E. on the basis of which are determined:**
 - the disability rate,
 - the correspondence with the abovementioned conditions,
 - the certification that the condition is FOR LIFE.

Eligible cylinder capacity:

Up to 1,650 c.c. and under conditions <2,650 c.c. and/or 3,650 c.c.

Applicable restrictive customs monitoring period:

Seven (7) years since the date of the vehicle's customs clearance.

Renewal of the right of exemption:

After the restrictive period of seven (7) years.

Minor beneficiary PWDs:

This right is granted to the person exercising parental care or, for any reason, having guardianship.

Driving the vehicle:

One or two other persons, in addition to the disabled person himself, are allowed to drive the vehicle, after the approval of the competent Customs Authority for the specific vehicle's customs clearance, provided that the entitled person will be a passenger in the vehicle.

Customs release from legal heirs:

Within a period of two (2) years from the date of death of the beneficiary. Also, the possibility of customs release is granted to the legal heirs **through transfer to another person entitled to the exemption**.

8.2 Annual Road Tax

8.2.1 What generally applies

This is an annual tax on motor vehicles, the amount of which depends on a number of factors, most notably the engine's cylinder capacity or the carbon dioxide (CO₂) emissions depending on the year of the vehicle's 1st registration in Greece/EU/EEA.

8.2.2 The case of PWDs

Exemption from Annual Road Tax

Persons with disabilities of certain categories are entitled to an exemption from the annual payment of Annual Road Tax for their vehicle.

To see if you fall into one of the exempt categories, read the "[Q&A MANUAL ON IAPR's TAX MATTERS](#) (ATHENS, MAY 2023)."

The right of exemption may also be granted to the person exercising parental care or guardianship of a disabled minor until he reaches adulthood. The exemption concerns a single vehicle, even if this person exercises parental care or guardianship of more than one disabled minor.

Terms and conditions for exemption from Annual Road Tax:

1. Ownership of the vehicle must belong **100%** to the person with disability or to the person exercising parental care or guardianship (until the disabled minor reaches adulthood).
2. Exemption from Annual Road Tax is granted for a single private-use passenger vehicle.
3. The passenger vehicle must have a cylinder capacity of up to 1,650 c.c.

Note:

Exceptionally, passenger vehicles may have a cylinder capacity over 1,650 cubic centimeters, if the disabled person has total paralysis of the lower limbs or bilateral amputation of those.

Specifically:

- up to **2,650 c.c.** if the disability rate is 80% or more.
- up to **3,650 c.c.** if the disability rate is 100%.

8.2.3 Exemption Granting Procedure

Exemption from Annual Road Tax is granted only with the issuance of a relevant decision by the Head of the competent Tax Office and concerns the years following its issuance and for

the number of years specified on a case-by-case basis or a medical opinion of the health committee of the Disability Certification Center (ΚΕ.Π.Α.), or a medical opinion of the Supreme Health Committees of the Army (Α.Σ.Υ.Ε.), the Navy (Α.Ν.Υ.Ε.), the Air Force (ΑΑΥΕ), the Hellenic Police or the Fire Brigade.

Exception:

New vehicles are also exempted for their first year of registration.

Required Supporting Documents

In order to be granted the exemption from Annual Road Tax, the following supporting documents must be submitted to the competent Tax Office:

- Application requesting exemption from Annual Road Tax.
- Vehicle registration.
- Solemn declaration that you do not have another vehicle that has been granted a Annual Road Tax exemption.
- For the uniformed personnel (Law 490/1976) who became disabled in the line of duty and because of it: Medical opinion of the Supreme Health Committees of the Army (Α.Σ.Υ.Ε.), of the Navy (Α.Ν.Υ.Ε.), of the Air Force (Α.Α.Υ.Ε.), the Hellenic Police and the Fire Brigade.
- For citizens: Disability Certification Opinion from a Primary or Secondary Health Committee of the ΚΕ.Π.Α. or of Α.Σ.Υ.Ε.
- Solemn declaration that you have not appealed to the Secondary Health Committee of the ΚΕ.Π.Α.
- Medical certificate from a competent health committee regarding the results of an examination for the granting of Annual Road Tax exemption (usually written in the body of the Opinion).

After examining the case-by-case supporting documents, the relevant decision is issued by the Head of the Tax Office.

The submission of the exemption request as well as the required supporting documents can be done digitally, through the “**My Requests**” platform on the digital portal myAADE.

Note:

If you are a disabled citizen of a member state of the European Union and reside in Greece, you are requested to provide additional supporting documents which relate to your identity and citizenship, place of residence and work details.