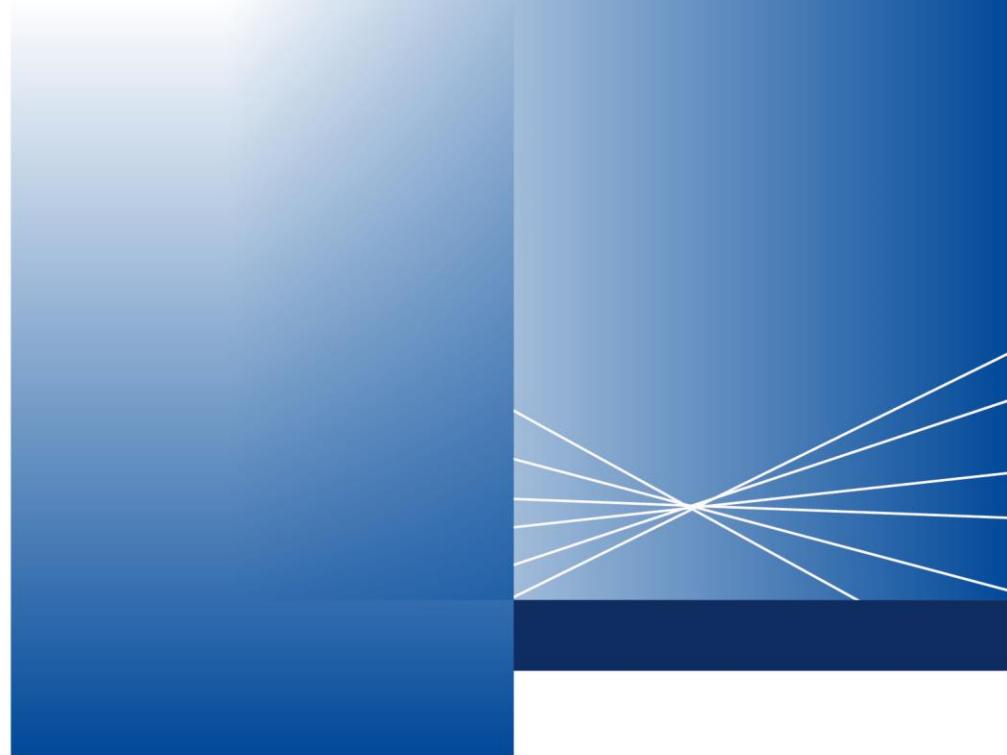




ΑΑΔΕ

Independent Authority
for Public Revenue (IAPR)

**SERVING PUBLIC INTEREST
AND SOCIETY AT LARGE**



Manual on Customs Exemptions during the Transfer of Habitual Abode to Greece

ATHENS, 12 JANUARY 2026

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Introduction

The current customs provisions provide for a range of customs and tax exemptions for personal effects, including means of transport, received from an EU Member State or imported from a third country into Greece by persons transferring their habitual abode to our country ("relocation").

This manual provides codified information covering the following topics in an understandable and comprehensive manner:

- Persons eligible for exemption
- Scope of customs duty exemptions
- Terms – Conditions for granting the exemption
- Personal effects – Means of transportation
- Issuance of a Relocation Certificate
- Exemption from Registration Fees - Customs monitoring and release
- Legal – Regulatory Framework

This manual was prepared by the Directorate of Customs Issues, Special Regimes and Exemptions of the General Directorate of Customs and Excise Tax of the IAPR and was published for information purposes.



AAAЕ

Independent Authority
for Public Revenue (IAPR)

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Abbreviations

IAPR: Independent Authority for Public Revenue

DGC: Directorate General of Customs and Excise Tax

EU: European Union

MS: EU member state

cc: cubic centimeters (car displacement)

JMD: Joint Ministerial Decision

RF: Registration Fee

MFA: Ministry of Foreign Affairs

VAT: Value Added Tax

1 Persons Eligible for Exemption

1.1 Definition of "habitual abode"

"Habitual abode" means the place where a person usually resides, that is, for at least one hundred and eighty-five (185) days, whether continuous or not, in any twelve-month period, due to personal and professional ties or, in the case of a person without professional ties, due to personal ties, from which close links arise between the person and the place in which he resides.

However, the habitual abode of a person whose professional ties are in a place other than the place of his personal ties and who, for this reason, is obliged to reside successively in various places situated in two or more countries, is deemed to be in the place of his personal ties, provided that he regularly returns to that place.

The date of transfer of habitual abode to Greece, for the purpose of checking the conditions and calculating the deadlines, is considered to be the date on which the certificate of relocation is issued by the relevant Consular Authority.

1.2 Persons who establish a right to exemption due to relocation

These natural persons must have their habitual abode abroad, at least for the last twenty-four (24) months prior to its transfer to Greece.

The exemption is also granted to a natural person who is in Greece and expresses his will to transfer his habitual abode to Greece within twenty-four (24) months or, if he is a retired person, within thirty-six (36) months from the date of his arrival in Greece.

Notes:

Studying at a University or other School abroad does not entail the transfer of habitual abode. Therefore, Greek citizens with habitual abode in Greece who depart from Greece for studies abroad are not subject to the exemption provisions of the Decision, even if they work during their studies. However, in the case where the above students, after the end of their studies, remain and work demonstrably abroad for more than two (2) consecutive years, they establish the right to transfer habitual abode to Greece.

According to Opinion No. 812/1989 of the Legal Counsel of the State, which has been accepted by the Minister of Finance, Greeks with habitual abode in Greece who depart for studies abroad and remain for practical training to obtain a postgraduate or any other degree or acquire a specialty and return for permanent settlement in the country do not establish a right to transfer habitual abode.

2 Scope of Customs Duty and Tax Exemptions

Full exemption from customs duty, registration fee, Value Added Tax and other taxes is granted for personal effects imported from a third country or received from another EU country by natural persons who transfer their habitual abode from another country to Greece.

The competent authorities for granting exemption from customs duties and taxes for personal effects imported from a third country or received from another EU member state are the Customs Authorities for customs clearance of personal effects.

Note:

The exemption is provided to each beneficiary individual separately and not per family and granted once. If this person establishes the right to move for a second time, he is entitled to an exemption, only for the effects that were not included in the granting of the first exemption.

3 Personal Effects Transported to Greece

3.1 Personal Effects

Personal effects are defined as items intended for the personal use of the beneficiaries or for the needs of their household.

Personal effects, in particular, are:

- “**Household goods**”, that is, personal effects including personal computers and bicycles, household clothing and items of furniture and equipment intended for the personal use of the beneficiaries or for the needs of their household,
- household supplies (consumable items) intended to cover the first ordinary family needs,
- domestic animals and
- riding animals.

No exemption is granted for:

- alcoholic products;
- tobacco and tobacco products;
- public transport;
- materials for professional use, except portable instruments for engineering or liberal arts.

Note:

Personal effects must not present any commercial interest by their type or quantity, nor be intended for economic (professional) activity. However, portable mechanical or liberal arts instruments that are relevant and necessary for the exercise of the beneficiary's profession also constitute personal effects.

3.2 Means of transport

According to the current provisions, the following "means of transport" also constitute personal effects:

- private road motor vehicles and vehicles towed by them,
- mopeds or motorcycles,
- caravans,
- pleasure boats and
- private planes,

Notes:

1. It is noted that the envisaged customs duty exemption is granted for one type, of each category, of means of transport.
2. No exemption is provided for **public use** vehicles (passenger car with 10 seats or more, including the driver), trucks for transporting goods, or any other special vehicle.

4 Relocation Certificate

4.1 Issuance of a relocation certificate

The establishment of the right to exemption according to the applicable provisions is certified by the **Greek Consular Authority** abroad with the issuance of the relocation certificate, following verification of the required terms and conditions on a case-by-case basis for proof of acquisition of habitual abode abroad.

Specifically, for the issuance of this certificate, interested parties must submit to the competent Consular Authority all the necessary supporting documents that will prove that they are eligible persons and that they meet the required conditions.

Indicatively, the following supporting documents are mentioned which, depending on the case, may establish a right:

- supporting documents that he is settled with his family in this country (residence-work details, etc., of other family members)
 1. permanent abode and work permit from the competent authorities of that country
 2. supporting documents of his work
- supporting documents that he is a taxable citizen of that country
 1. supporting documents that he owns or rents a home
 2. supporting documents that he has social security in this country
 3. supporting documents that he is a citizen of the city in which he is established
- children's education details (if there are children)
- details of various transactions (electricity, water, telephone bills, etc.)
- other evidence from which the person's close ties with this place emerge, depending on the case
 1. evidence proving the 6-month use of the vehicle being transported in Greece.

Subsequently, for the granting of the exemption by the customs authority, interested parties, together with the applicable customs document, digitally submit:

1. the certificate of transfer of habitual abode (relocation certificate) issued by the competent Greek consular authority of the beneficiary's place of habitual abode abroad, according to the model in Annex I and
2. the supporting documents required for the issuance of the certificate.

4.2 Issuance of a second supplementary relocation certificate

The right to grant exemptions **may be exercised only once for all exemptions.**

Exceptionally, the same person may **additionally exercise** the right a second time, and **only for personal effects that he did not receive the first time**, under the following conditions:

1. the interested party after the expiry of twelve months from the initial exercise of the right leaves again and remains abroad for at least 2 consecutive years in order to re-establish the said right, and
2. only for those personal effects that the person did not receive the first time (including his private passenger vehicle).

5 Deadline for Incomplete Customs Clearance of Personal Effects – Competent Customs Authorities

The relocation certificate **is valid for twelve (12) months** from its issuance and personal effects (household goods, means of transport, etc.) can be cleared **with a one-off payment or in installments during its validity.**

The date of issue of the relocation certificate constitutes the date of transfer of the beneficiary's habitual abode.

The competent authorities for granting exemption from customs duty and taxes for personal effects imported from a third country or received from a Member State under the provisions on relocation are the Customs Authorities for customs clearance of personal effects.

6 Exemption from the Registration Fee (RF) for Private Passenger Cars

6.1 Terms and conditions

A condition for granting an exemption with regard to means of transport is the use of the means of transport by the beneficiary for a period of at least six (6) months prior to the transfer of the beneficiary's habitual abode to Greece and the beneficiary's ownership of the means of transport is not required, only proof of its use.

It is noted, however, that upon submission of the application for transfer of habitual abode, the vehicle must have become the full and exclusive ownership (100%) of the beneficiary person. As for the means of transport of a beneficiary who has arrived in our country for various reasons and subsequently expresses his will to transfer his habitual abode to Greece - within twenty-four (24) months of his arrival or, if he is a person who retires within thirty-six (36) months - they must have been used for at least six (6) months prior to the date of their arrival in Greece.

Persons who move from an EU country and transport their car must have properly paid the taxes applicable to its circulation in that country and are not eligible for exemption or refund of taxes because they are transporting it outside that country to enter Greece.

6.2 Buying a new private passenger car

Beneficiaries who transfer their habitual abode from the **continents of America, Africa, Oceania**, as well as from the **states of Iraq, Jordan, Kuwait, Saudi Arabia, Bahrain, Qatar, United Arab Emirates**, may, by way of exception to the six-month use requirement, purchase a new or used passenger car or motorhome for private use, with exemption from the registration fee as follows:

1. eighty percent (80%) exemption from the prescribed registration fee for vehicles with a cylinder capacity of up to two thousand (2,000) cubic centimeters,
2. fifty percent (50%) exemption from the prescribed registration fee for vehicles with a cylinder capacity of over two thousand (2,000) cubic centimeters.

In the above cases, the corresponding VAT is paid.

6.3 Restrictions on the registration of a private passenger car

Private passenger cars previously registered in a non-EU country that are received by migrants may only be registered if they meet the requirements of the Directive or Regulation concerning pollutant emissions that was in force in the EU at the time of their registration as new.

Furthermore, since the entry into force of Law 4710/2020 (Government Gazette A'142), **private passenger cars with Euro 3, 2 and 1 technology**, as well as those that do not fall under the specifications of the European emission standard of conventional technology and for which carbon dioxide emissions (Euro 0) are not proven, **are not included in the Relocation Certificate, since under the current provisions they cannot be registered in our country.**

In particular, for vehicles whose exhaust emissions comply with the California code of regulations, more specific provisions of the Ministry of Infrastructure and Transport apply, which were notified with the Directives ΔΔΘΕΚΑ Γ 1085779OUTG2021/28.9.21 and 3026/28.3.23 of the Directorate General of Customs & Excise Tax.

Notes:

Private passenger cars for which an environmental fee is imposed when imported from a third country or received from another EU country under the provisions on relocation, are fully or partially exempted from paying the environmental fee in proportion to the RF.

For private passenger cars previously registered in a non-EU country that do not meet the requirements of the Directive or Regulation concerning pollutant emissions in force in the EU at the time of their registration as new, interested parties are advised to contact the Vehicle Technology Directorate of the Ministry of Transport & Infrastructure, 2 Anastaseos and Tsigante, P.C. 15669, Papagou, Tel: +30 2106508933, +30 2106508998, +30 2106508437, email: dto@yme.gov.gr.

6.4 Customs Monitoring and Release of Private Passenger Cars

Means of transport transported from the EU or imported from a third country in the context of the transfer of the habitual abode must be cleared by the eligible persons **within one (1) month** of their entry into the country.

Until one (1) year has passed since their customs clearance (from the date of acceptance of the customs documents), means of transport are not permitted in any way:

- to be transferred
- to be leased
- to be the subject of a pledge or loan
- to grant their use to third parties

In particular, private means of transport that are received with an exemption from the registration fee may be transferred by the person entitled to the exemption, **after the expiry of the annual limitation period**, only after approval by the competent Customs Authority and provided that a percentage of the registration fee for private means of transport is previously paid depending on the period that has elapsed since the date of acceptance of the customs clearance document of the means of transport, as follows:

1. From 1 to 2 years, 50% is paid
2. From 2 to 3 years, 40% is paid

3. From 3 to 4 years, 30% is paid
4. From 4 to 5 years, 20% is paid
5. From 5 years and above, without payment

The percentage of the previous cases is calculated on the amount of the registration fee attributable to the specific means of transport based on the registration fee rates and the taxable value of the means of transport, as determined on the date of its customs clearance.

After the lapse of five years (5 years) from the date of acceptance of the customs document, the transfer takes place without requiring the approval of the Customs Authority.

In the event of the beneficiary's death, the registration fee rates specified above are not due and approval for the transfer of the means of transport to the heirs is granted by the competent customs authority, upon their request.

7 **Granting exemption from customs and other charges due to inheritance**

Personal effects located outside Greece and inherited, either by will or intestate, to natural persons with their habitual abode in Greece or to non-profit legal entities established in Greece are exempt from customs duties. The exemption is granted only for personal effects that are imported or received definitively, in a lump sum or in installments, within a period of two (2) years from the date on which they are definitively inherited by the legal heirs.

For the exemption, the heir is granted a Certificate of Inheritance (ANNEX II) by the competent Greek consular authority of the place of habitual abode of the heir abroad upon presentation of the supporting documents certifying his status as heir.

Indicative supporting documents:

1. Death certificate
2. Marital status certificates
3. Identity card/passport of the heir
4. Will and copy of court decision for the publication of the will
5. Certificate of non-existence of a later will
6. Certificate of inheritance and certificate of non-publication of will

The heir is obliged to digitally submit the Certificate of Inheritance, as well as the supporting documents required for its issuance, to the competent Customs Authority along with the customs document.

8 Legal – Regulatory Framework

1. Article 157 of the National Customs Code (Law 5222/2025, A'134).
2. Decision with protocol number 1137/1-10-2025 of the Governor of IAPR "Determination of the procedure and required supporting documents for the granting of exemption from customs and other charges, due to the transfer of habitual abode and due to inheritance for the application of article 157 of the National Customs Code (Law 5222/2025, A'134), in accordance with par. 24 of article 197 thereof" (B' 5397).
3. Circular with protocol number ΔΔΘΕΚΑ Γ Ε2076/10-9-2025 of the Governor of IAPR "Provision of instructions for the implementation of articles 50, 148, 149, 157 and 158 of the National Customs Code (Law 5222/2025, A' 134)" (Online Publication Number: ΡΛ3Ζ46ΜΠ3Ζ-ΨΧ0).
4. Circular with protocol number 2114/23-7-2020 "Notification of the provisions of articles 5, 63 and 65 of law 4710/2020 (Government Gazette 142/A) of the Ministry of Environment and Energy "Promotion of electromobility"" (Online Publication Number: ΨΑΗΦ46ΜΠ3Ζ-ΒΨΞ)
5. Directives Nos. ΔΔΘΕΚΑ Γ 1085779EX2021/28.9.21 and 3026/28.3.23 of the General Director of Customs & Excise Tax

9 Contact

For more information or clarifications, you can contact the IAPR's Taxpayer Service **my1521**:

- By phone: at 1521, free of charge, weekdays from 7:00 to 20:00
- Digitally: through the my1521 platform, 24/7, by selecting: **Customs Issues > Customs Exemptions - Suspension Regimes > Relocating > Relocating**

ANNEX I: TEMPLATE OF RELOCATION CERTIFICATE

GREEK CONSULATE

Prot. No.

(Space with Consulate stamp
and signature-name of employee)

Date:

CERTIFICATE OF TRANSFER OF HABITUAL ABODE (RELOCATION CERTIFICATE)

[in accordance with article 157 of the National Customs Code (Law 5222/2025, A' 134) and
Council Regulation (EC) 1186/2009 of 16 November 2009 setting up the community system
of reliefs from customs duties (L 324, 10-12-2009)]

We certify that, as shown by the information provided to us by:

SURNAME:	NAME:
YEAR OF BIRTH:	PLACE OF BIRTH:
FATHER'S FULL NAME:	

1. He is established..... in the country from the date (.../.../...)..... and has his personal and professional ties abroad, where he usually resides, that is, for a period of one hundred and eighty-five (185) days per 12 months and during the last two 12-month periods (before the issuance of the relocation certificate / or before the date of arrival in Greece on taken into account), in the city street and number
2. He is the holder of the following valid passports/identity card:
 - (a) GREEK passport, with No. issued on by
 - (b) FOREIGN passport, with No. issued on by
 - (c) IDENTITY CARD with No. issued on by

3. According to his written declaration, he transfers his habitual abode to Greece, with a place of residence (street and number) (Postal Code)
(Municipality or Community) Prefecture
4. He transfers his personal effects (household goods, car, etc.), which he declared in detail in the attached statement and reviewed by us.
5. All personal effects must be cleared through customs with a one-off payment or in installments within 12 months from the date of issue of this certificate.

6. SPECIAL REMARKS:

The relocating person is obliged to submit, along with the customs document, copies of the supporting documents submitted to our Service to the competent Customs Authority, which show that he has the right to relocate and that the required conditions are met.

Date, .../.../....
(Consulate stamp and
employee's signature-full name)

EXPLANATORY NOTES:

- (1) The provided exemptions are provided one (1) time (as per paragraph 1 of article 157 of law 5222/2025).
- (2) In all cases where the text of the certificate contains a separator (...../.....), the applicable indication is deleted accordingly.
- (3) If he only has a Greek passport, only the text of item 2(a) is completed and item 2(b) is deleted and vice versa. If he has a Greek and a foreign passport, both texts are filled in. If he/she does not have a passport, the identity card is mandatory to be filled in.
- (4) The exact address of the residence where he will reside in Greece is indicated. In case the address of the permanent residence is not known from the outset, the place of temporary residence is indicated.
- (5) Each interested party must provide supporting documents proving that they reside in their place of habitual abode abroad for at least one hundred and eighty-five (185) days per 12-month period and that during the last two 12-month periods his stay in that place is due to the fact that he has his personal and professional ties there. When the professional ties of the individual are in a place other than the place of his personal ties and he is for this reason obliged to reside successively in various places located in two or different countries, then the individual's habitual abode is considered to be in the place of his personal ties, provided that he returns regularly to that place.

Indicatively, the following supporting documents are mentioned which, depending on the case, the establish a right:

- evidence that he is settled with his family in this country (residence-work details, etc., of other family members)
- permanent residence and work permit from the competent authorities of that country
- evidence of his work
- evidence that he is a taxpayer citizen of that country
- evidence that he owns or rents a home
- evidence that he has social security in that country
- evidence that he is a citizen of the city in which he is established
- details of children's education (if there are children)
- details of various transactions (electricity, water, telephone bills, etc.)
- other information that indicates the person's close ties to this place, as the case may be
- evidence proving the 6-month use of the vehicle being transferred in Greece.

(6) Special remarks are made in this space by the Consulate depending on the case it is dealing with. Specifically, if it is used for a second time, the following remark is made:

- a. When a second certificate is issued to the same person: "This certificate is issued in accordance with the provisions of the last subparagraph of paragraph 1 of article 157 of law 5222/2025. In the past, the same person has been granted the Certificate no., a copy of which is attached.
- b. Other comments, when clarifications are needed

RELOCATING PERSON'S DETAILS	
SURNAME:	
NAME:	
FATHER'S FULL NAME	
YEAR OF BIRTH:	
PLACE OF BIRTH:	
PROFESSION:	
I AM A RESIDENT	
FROM (dd/mm/yyyy):	TO: (dd/mm/yyyy):
I TRANSFER MY HABITUAL ABODE TO GREECE:	
STREET AND NUMBER:	
POSTAL CODE:	
CITY:	
PREFECTURE:	
ADDRESS ABROAD:	



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MOBILE PHONE:	
EMAIL ADDRESS:	
PASSPORT/IDENTITY CARD ISSUING AUTHORITY:	
PASSPORT/IDENTITY CARD NUMBER:	
ISSUANCE DATE:	

DECLARATION OF RELOCATION

I, son/daughter of (father's name) declare that I hereby express in writing my will to transfer my habitual abode from (address, city, country) to Greece and I wish to exercise the right of relocation based on the provisions of article 157 of Law 5222/2025 (Government Gazette A' 134).

1. I have the following valid passports (Greek and/or foreign) and/or identity card.

.....
.....
.....

2. I declare that the following relocation certificate has been issued in my name in the past:

FULL NAME	CERTIFICATE NUMBER	CONSULATE

In Greece I will settle in the city of Prefecture of
....., street, number, postal code

3. I declare that I have not received a private passenger car based on the provisions exempting from registration fees the persons who transfer their habitual abode to Greece, nor do I own a private passenger car based on other provisions exempting persons from registration fees.

4. I have become aware that:

- 1) the terms and conditions of article 157 of the National Customs Code (Law 5222/2025, A' 134) and of articles 3 to 11 and 17 to 20 of Council Regulation (EC) 1186/2009 of 16 November 2009 setting up a community system of reliefs from customs duties (L 324, 10-12-2009) apply,
- 2) I am not allowed to use the personal effects I import in any way for economic or professional activity, with the exception of portable instruments or tools that are necessary for the exercise of my profession,
- 3) Until the annual deadline from the date of customs clearance of the means of transport is completed, it is not permitted in any way, formal or informal, to be the subject of a loan, pledge, lease or transfer for a fee or free of charge. In the event that I wish to dispose of my means of transport in one of the above ways, during the annual limitation period, I must first request the approval of the competent Customs and pay the charges from which I was exempted together

with the late payment fees from customs clearance. If I dispose of them without the approval of the Customs, I commit a violation, which is characterized as a simple customs violation, which directly entails the collection of the corresponding customs and tax charges, as the case may be, from which the means of transport were exempted, including late payment fees, which will be calculated from the date of acceptance of the relevant customs document, as the case may be.

For means of transport transferred after the annual limitation period has expired, approval of the competent customs authority is required, after payment of a percentage of the private-use vehicle registration fee, depending on the period that has elapsed since the date of acceptance of the customs clearance document, as the case may be.

- 4) the means of transport must be cleared through customs within one month of their entry into Greece, provided that this period does not exceed the validity of the relocation certificate (12 months from its issuance),
- 5) the exemptions will be granted to me because I will settle in Greece permanently. In case I exercise the right of virtual relocation, i.e. I import duty-free personal effects while not settling, I will suffer the relevant sanctions,
- 6) In the event that I purchase a new private passenger car from a third country (i.e. from a country that is not a member of the European Union or the European Economic Area), the exhaust emissions of these vehicles must meet the specifications of the annex to the latest applicable European Union Exhaust Gas Directive/Regulation for classification.

In the event that I transport a private passenger car from a third country (i.e. a vehicle that is already registered in a country that is not a member of the European Union or the European Economic Area), the exhaust emissions of these vehicles must meet the requirements of the Directive/Regulation regarding pollutant emissions that was in force in the European Union at the time of their registration as new.

For the procedures and supporting documents for the classification of special cases of passenger cars as anti-pollution technology vehicles and for the determination of the anti-pollution technology Directive whose specifications they meet, JMD 5015968/2915/2009 (B' 798) applies. In particular, for vehicles whose exhaust emissions comply with the California Code of Regulations, circulars 190362/2021 (Online Publication Number: ΨΙΒΑ465ΧΘΞ-ΛΔΟ) and 64683/2023 (Online Publication Number: 9ΟΙ54656ΧΘΞ-ΗΟΟ) of the Ministry of Infrastructure and Transport apply.

Date.....

.....

(Signature)

Full name (in print)

The authenticity of the signature was verified.

EMBASSY OF GREECE IN

Consular Office

Visa Space, Consulate stamp

And employee's signature-name

DETAILED LIST OF PERSONAL EFFECTS ATTACHED TO THE RELOCATION CERTIFICATE

NUMBER

SPACE A'

HOUSEHOLD ITEMS AND OTHER EFFECTS

(All effects subject to customs duties are listed in detail, without corrections, and at the end of the declared effects, the remaining blank space is deleted and the Consulate's stamp is affixed)

1.	16.
2.	17.
3.	18.
4.	19.
5.	20.
6.	21.
7.	22.
8.	23.
9.	24.
10.	25.
11.	26.
12.	27.
13.	28.
14.	29.
15.	30.



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SPACE B'

CAR

I will transfer:

a) a private passenger car with up to nine (9) seats (and the vehicle towed by it, if any) including the driver, brand chassis number

..... engine number

..... registration number

..... which I used in the country from which I am moving for at least six (6) months prior to the issuance of the certificate, with the driving or employment license of a professional driver that I hold and is valid at the time of the certificate's issuance

or b) a passenger car with up to nine (9) seats (and the vehicle towed by it, if any) including the driver that I will acquire from any country and will pay in Greece the corresponding registration fee and the corresponding VAT, with the driving license that I have and is valid at the time of the certificate's issuance

In the event that I purchase a new private passenger car from a third country (i.e. from a country that is not a member of the European Union or the European Economic Area), the exhaust emissions of these vehicles must meet the specifications of the annex to the latest applicable European Union Exhaust Emissions Directive/Regulation for classification.

In the event that I transfer a private passenger car from a third country (i.e. a vehicle that is already registered in a country that is not a member of the European Union or the European Economic Area), the exhaust emissions of these vehicles must meet the requirements of the Directive/Regulation regarding pollutant emissions that was in force in the European Union at the time of their registration as new.

Country,

The beneficiary

The authenticity of the signature
of

WAS VERIFIED

Country,

EXPLANATORY NOTES:



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It is marked YES or NO. If NO is marked, the competent Consulate official deletes the entire text for the case for both cases (a) and (b) and affixes the Consulate's stamp.

SPACE C
OTHER MEANS OF TRANSPORT

I will import the following specified means of transport:

1. A motorcycle or moped (one of the two) of brand registration number use by with registration license and driving license.
2. A caravan of brand chassis number use by with registration license and driving license
3. A pleasure boat, of brand engine number length use by with registration license.....
4. A private airplane, of brand type seats use by with registration license

Country,

The beneficiary

The authenticity of the signature
of

WAS VERIFIED

Country,

EXPLANATORY NOTES:

It is marked YES or NO. If NO is marked, the competent Consulate official deletes the text and affixes the Consulate's stamp.

ANNEX II: TEMPLATE FOR CASE OF INHERITANCE

GREEK CONSULATE

Prot. No.

**(Space with Consulate stamp
and signature-name of employee)**

Date:

CERTIFICATE OF INHERITANCE

[in accordance with article 157 of the National Customs Code (Law 5222/2025, A'134) and Council Regulation (EC) 1186/2009 of 16 November 2009 setting up a community system of reliefs from customs duties (L 324, 10-12-2009)]

1. The Consulate of Greece in certifies that:

The following interested party:

Full name:

Father's name:

Date of birth:

Place of birth:

ID/passport number:

Residential address:

or

the non-profit legal entity established in Greece is a legal heir by will or intestate of:

Full name:

Date of death:

Place of death:

Last place of residence:

for the following assets:

a.

b.

2. The Consulate certifies that:
 - The documents submitted are legal.
 - There are no disputes or legal disputes over the assets included in this certificate.
3. All personal effects must be imported in one lump sum or in installments for customs clearance at the competent Customs Office, within two (2) years from the date they were transferred to the legal heirs.
4. The heir is obliged to submit to the competent Customs Authority this certificate, as well as copies of the supporting documents submitted to our Service, which show that he is entitled to exemption and that the required conditions are met.

Date, .../.../.....
(Consulate stamp and
employee's signature-full name)

OBSERVATIONS:

1. Exceptions are:
 - 1) alcoholic products
 - 2) tobacco and tobacco products
 - 3) public use vehicles
 - 4) items that, by their type or quantity, present any commercial interest or are intended for economic (professional) activity, with the exception of portable mechanical or liberal arts instruments that were necessary for the exercise of the deceased's profession
 - 5) stocks of raw materials and processed or semi-processed products
 - 6) live animals and stocks of other agricultural products exceeding the quantities corresponding to normal family needs.
2. In the event that a private passenger car or a motorhome is inherited and imported from a third country (i.e. from a non-member of the European Union or the European Economic Area), the exhaust emissions of these vehicles must meet the requirements of the Directive/Regulation

relating to pollutant emissions that was in force in the European Union at the time of their registration as new.

For the procedures and supporting documents for the classification of special cases of passenger cars as anti-pollution technology and for the determination of the Anti-pollution Technology Directive whose specifications they meet at the time of their classification as new, JMD 5015968/2915/2009 (B' 798) applies. In particular, for vehicles whose exhaust emissions comply with the California Code of Regulations, Circulars 190362/2021 (Online Publication Number: ΨΙΒΑ465ΧΘΞ-ΛΔΟ) and 64683/2023 (Online Publication Number: 9ΟΙ54656ΧΘΞ-ΗΘΟ) of the Ministry of Infrastructure and Transport apply.

3. Indicative supporting documents attached:
 - 1) Death certificate
 - 2) Marital status certificates
 - 3) Heir's identity card/passport
 - 4) Will and copy of court decision for publication of the will
 - 5) Certificate of non-existence of a later will
 - 6) Certificate of inheritance and certificate of non-publication of will