



HELLENIC REPUBLIC

MINISTRY OF ECONOMY AND FINANCE  
GENERAL SECRETARIAT FOR TAX AND CUSTOMS ISSUES  
GENERAL DIRECTORATE OF CUSTOMS AND EXCISE

**INFORMATION**  
**FOR INDIVIDUALS BRINGING PRIVATE PASSENGER CARS**  
**TO GREECE FROM OTHER COUNTRIES**



*ATHENS, JUNE 2008*

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## FIRST PART

# TEMPORARY IMPORTATION – USE OF PRIVATE PASSENGER CARS

## IN GENERAL

Under the procedure for temporary importation, it is allowed for individuals visiting Greece, without collection of duties and taxes, to import means of transport for private use, which are intended to remain in Greece temporarily and afterwards to be re-exported abroad, within the period provided for per case and determined by the competent Customs office.

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

## BENEFICIARIES

- **Persons having their normal residence abroad, who visit Greece temporarily (tourists).**

A person is considered to have his normal residence in a place abroad, when he usually lives in that place (that is for 185 days per 12-month period), because of personal and occupational ties.

The right of temporary importation is granted to this category, concerning means of transport, under the following specific terms:

- the person has his normal residence outside Greece
- he comes to Greece temporarily
- he employs the means of transport for private use.

Specifically, passenger vehicles which are imported temporarily by persons having their normal residence abroad, who do not exercise business activities in Greece, if they are not re-exported upon expiry of the sixth (6) - month period, they must be immobilized by the competent Customs authority, upon a security deposit by a solvent third person and request by the beneficiary, and remain immobilised for six (6) months the least and twenty-four (24) months the most.

In order for the beneficiary to be able to circulate again the immobilized passenger vehicle, he must prove that he had his normal residence abroad, during the last 12 months before the unsealing of the vehicle, i.e. that the beneficiary stayed abroad for at least 185 days after the sealing of the vehicle.

- **Persons having their normal residence in Greece, who work abroad for at least six 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, the spouses of whom have repatriated to Greece, provided that they actually continue to stay abroad after the repatriation of their spouses.
- Foreigners married to Greek permanent residents of Greece, provided that, after their marriage, they actually continue to stay abroad.

- **Greek crews of commercial ships of overseas lines.**

Greek citizens who have enlisted in commercial ships of overseas lines, for at least six (6) months per twelve-month period, belong to this category.

- **Other special categories.**

The right of temporary importation is also provided in the following cases:

- Persons having their normal residence abroad and coming to Greece temporarily, exclusively in order to study at higher schools or universities. The right is provided for one passenger vehicle for the period of studies, depending on the years of study.

- Persons having their normal residence abroad and coming to Greece temporarily, exclusively for further education or specialization at universities or faculties for further training which belong to legal entities of public law or university clinics. The right is provided for one passenger vehicle, for a period of four (4) years from the beginning of further education or specialization.

- 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 organization of public law, legal entities that are supervised by the State, foreign commercial or industrial chambers or foreign governmental organizations and institutes established in our country, which offer very specialized work of a temporary form. The right is provided for one passenger vehicle, for as long as their work contract is effective.

- Foreign citizens 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. The right is provided for one passenger vehicle, for as long as their work contract is effective.

- 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. The right is provided for one passenger vehicle, for a period up to five (5) years from their arrival in Greece in order to execute their duties. The five-year duration is extended to the entire period of stay of these 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 granted in parts for twelve (12) months each time, until the expiry of the employee's service in the Central Service.

- 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. The right is provided for one passenger vehicle, for a period of three (3) months, whether continuous or not, per calendar year.

- Persons who repatriate to Greece. The right is provided for the passenger vehicle in order to effect its customs clearance, for a period of one (1) month, 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 for repatriates.

- Repatriating Greeks or political refugees of Greek descent. The right is provided for the passenger vehicle in order to effect its customs clearance, 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 for repatriates.

- Employees of the European Union, foreign correspondents of foreign press, foreign staff of the foreign Archaeological Faculties, foreign staff of international organizations, etc.

## **CONDITIONS**

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

Also, they must have the vehicle licence issued by the country where the car is registered and they must be insured.

If, upon their entrance in the country, the temporary car licence is not valid, then they cannot be subject to the procedure for temporary importation or tax relief.

Also, they are not allowed to circulate or remain in the country under the above procedures, beyond the expiration date of the temporary car licence. In order to remain under the above procedure, the owners must be provided with Greek number plates and a temporary car licence by the competent Customs authority.

The beneficiary must have a driving licence for passenger vehicles.

## **RESTRICTIONS**

The means of transport which fall under the procedure for temporary importation, must be re-exported, at the latest, on the expiration date of the period provided for, depending on the case, and determined by the Customs office, otherwise fines are imposed.

The means of transport are not allowed to:

- be transferred
- be let
- be subject to a pawn or commodate
- be granted for use to third persons
- be driven not even once by third persons, irrespective of the responsibility or not of the beneficiary.

Exceptionally, it is allowed that the means of transport are driven by other persons except the beneficiary, following an approval by the Customs office and provided that they have the right of temporary importation of means of transport, under the same terms and conditions provided for the beneficiary who imported the means of transport in his name.

Such Customs approval is not required, when it concerns the spouse, the children and the parents of the beneficiary, provided of course that these relatives have the same right as the beneficiary.

## SECOND PART

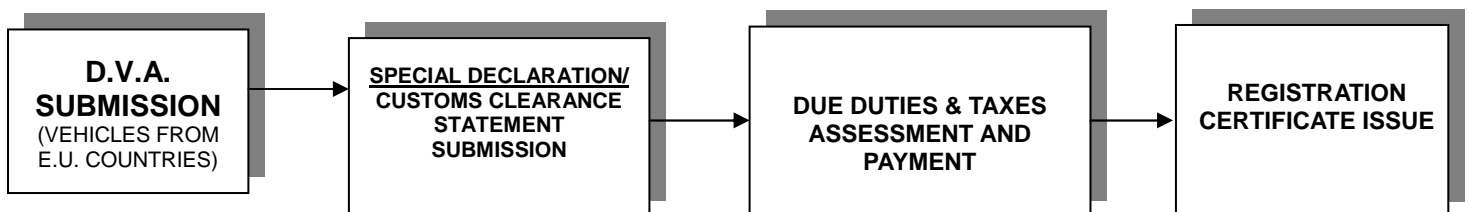
# VEHICLE IMPORTATION BY GREEK RESIDENTS: PROCEDURE - DUTIES - TAXES

## INTRODUCTION

Greek residents, in other words, persons (foreigners or Greeks) who have their permanent residence in Greece and import a passenger car or a motorcycle to the country, registered or not in a foreign country, do not have the right to use it, unless it is on Greek number plates. Before the acquisition of the number plates, due duties and taxes must have been paid and a registration certificate must have been issued.

The procedure and the calculation of due duties and taxes is being described in the following pages.

## A. PROCEDURE



### 1. D.V.A. SUBMISSION

#### Vehicles from E.U. Countries

A **Declaration of Vehicle's Arrival** form (D.V.A.) has to be submitted to the customs authority. The obligation for submission lies to the owner, the person who receives the vehicle, their legal representative or the person who holds possession of the vehicle.

- When vehicles are loaded on other means of transport, D.V.A has to be submitted to the customs authority of the first place of destination (place of first unloading).
- When vehicles are driven, D.A.V. is submitted to the nearest customs office from the point of vehicle's entry in the country.

Fields to be completed: the person who receives/owns the car, vehicle's identity information and the destination address based on which, the competent customs authority (destination customs office) is being defined.

## **2. SPECIAL DECLARATION/ CUSTOMS CLEARANCE STATEMENT SUBMISSION**

### **Vehicles from E.U. Countries**

The owner of the vehicle has to submit to the competent customs authority a **Special Declaration** for the assessment and the payment of relevant taxes, up to the 15<sup>th</sup> day of the next month of that of the arrival of the vehicle.

### **Vehicles coming from third countries**

For vehicles coming from third to the E.U. countries, import formalities are to be kept (submission of a **customs clearance statement** etc) for the assessment and the payment of due taxes and duties. Registration tax is paid either along with the rest import duties and taxes, during import customs clearing, or until the 15th day from the date of consumption at the latest, with the submission of **Special Declaration**.

#### **Notes:**

- *In case that customs clearing is carried out in a customs office in the interior of the country, the owner of the car, upon arrival at the first Greek customs office is obliged to follow the relevant procedure provided by customs legislation. Also, the owner pays a guarantee to secure the customs supervision until the customs office of destination.*
- *Customs clearing can not take place at customs offices at points of entry into the country (land).*

## **3. DUE DUTIES & TAXES ASSESSMENT AND PAYMENT**

Duties and taxes for different types of vehicles, depending on where they come from, are the following:

### **Vehicles from E.U. countries**

#### **New vehicles**

- VAT
- Registration tax

#### **Second hand vehicles**

- Registration tax

### **Vehicles from outside the E.U. countries (third countries)**

- Import duty
- VAT
- Registration tax

## **4. REGISTRATION CERTIFICATE ISSUE**

After the payment of due duties and taxes, a **registration certificate** is issued, which is presented at the regional authorities of the Ministry of Communication & Transportation at Prefectures for the registration of the vehicle and the granting of Greek number plates.

- 
- *The movement of the car from the first place of destination to another place is not permitted without the prior authorisation of customs authority.*
  - *The non-observance of the above liabilities entails the imposition of penalties under art. 137 of L. 2960/01.*

## B. DUTIES & TAXES

### 1. PRIVATE PASSENGER CARS

#### A. REGISTRATION TAX

Registration tax is being calculated as follows:

$$\text{REGISTRATION TAX} = \left[ \text{WHOLE SALE PRICE} - \text{DEDUCTION (for second hand cars)} + \text{INSURANCE AND TRANSPORTATION COST} \right] \times \text{REGISTRATION TAX RATE}$$

**T a x a b l e V a l u e**

#### → REGISTRATION TAX RATES

Registration tax rates are determined according to the cylinder capacity and the non-polluting technology of the car.

These rates are illustrated on the following table:

CYLINDER CAPACITY	Dir. 98/69/EC B' or subsequent phase B'	Dir. 98/69/EC A' or subsequent phase A'	Dir. 94/12/EC, 91/441/EEC, 89/458/EEC & 88/76/EEC	Conventional Technology
Up to 900 c.c.	5%	14%	24%	37%
From 901-1400 c.c.	12%	27%	49%	66%
From 1401-1600 c.c.	20%	45%	95%	128%
From 1601-1800 c.c.	30%	56%	129%	148%
From 1801-2000 c.c.	40%	83%	216%	266%
From 2001 cc and above	50%	142%	334%	346%

The above rates are reduced by 50% for motor caravans.

It is pointed out that from 1/1/2006 according to Dir. 2002/80 E.C, Greek plates will be granted to new cars that meet requirements of Directives 98/69 EC & 2002/80 EC or subsequent ones, despite the country they come from, as well as to second hand cars from E.U. countries.

→ **TAXABLE VALUE**

The taxable value for the calculation of the registration tax takes into consideration the following:

a) The wholesale price of the car as listed by type, version and edition in the price lists that are being submitted to the competent customs authority by official dealers, including extra equipment.

For second-hand cars, the wholesale price at the time of first circulation of the car at the international market, reduced according to:

- age, with reduction rates for every month of circulation and
- mileage (Kilometres reduction).

**Rates are illustrated at the following table:**

Age reduction	
	Reduction rate per month
For the first year of circulation	1,30
For the second year of circulation	0,70
For the third year of circulation	0,50
For next five years of circulation (4 <sup>th</sup> – 8 <sup>th</sup> )	0,40
For next three years of circulation (9 <sup>th</sup> – 11 <sup>th</sup> )	0,30
For next two years of circulation (12 <sup>th</sup> - 13 <sup>th</sup> )	0,20
For next years	0,10

*plus*

Kilometres reduction
5% X <u>Kilometres</u> 1.500

**b) Car's insurance and transportation costs**

Note: In case that the wholesale price is smaller than the market price, the taxable value will be based on the market price.

In the home page [www.gsis.gr](http://www.gsis.gr), a table with minimum and maximum values (taxable bases) for cars that have been cleared is available and can be used inductively.

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**Exemption**

Cars with hybrid motor technology, the emissions of which meet the Directive 94/12 EC (or subsequent) or those with electric motors are not subject to registration tax.

## → DOCUMENTS

Inductively, the necessary documents, which have to be produced during clearing, for the selection of registration tax rate and the definition of the taxable value are the following:

- **Original Invoice or other ownership title**
- **Original circulation license** (for second hand cars)
- **Certificate of conformity and type approval** (or announcement of type approval) for the definition of the directive of non-pollutant technology that meets the vehicle.
- **D.V.A.**

or any other document that is required by customs authorities for the calculation of the registration tax, depending on the particular case (type of vehicle, way of transportation etc)

### **Assessment of Registration Tax by a Special Committee**

In case that the owner of a second hand car does not accept the amount of the registration tax calculated based on the above mentioned rates and the reduction of the taxable value, taxable value can be assessed by the Special Committee of par. 4 of art. 126 of law 2960/2001. An expert committee examines the car for the assessment of its condition. The assessment takes place at regional customs offices, after claim of the owner and payment of a 300-euro fee.

A representative of the regional customs office, a representative of the Ministry of Transportation and Communication (regional services) and the owner of the car or his/her representative are the expert committee's members.

### **B. IMPORT DUTY**

For cars imported from third countries, an import duty is levied at 10% of the value for customs purposes. For countries which have signed preferential treatment treaties, import duty can have reduced or zero rate.

### **C. VALUE ADDED TAX (VAT)**

#### **Transport means**

For the purposes of VAT in Greece, we consider as «transport means» road vehicles with cylinder capacity above 48 cc or power above 7,2 kw used for transportation of people or merchandize.

#### **a) Passenger cars imported from third countries**

Value added tax is imposed, at the rate of 19% of the taxable value, on passenger cars imported from third countries. The tax base (taxable value) is the sum of the value for customs purposes, duties and taxes levied, inside and outside Greece, (except registration tax and VAT itself) and the connected to the import costs, as transportation costs, loading and unloading costs, etc., provided that these costs are not included in the value for customs purposes.

#### **b) Passenger cars coming from Community countries**

For new motorcars, according to VAT provisions, which have travelled less than 6.000Km, before entering in our country or less than six months have passed from their initial registration, VAT is levied at the rate of 19%. The tax base (taxable value) is the invoice price increased by any additional charge or other expenses connected with the purchase, which are imposed by the seller to the buyer.

For new cars, in case VAT has also been paid in the member state of purchase, the buyer can request from the Greek Customs office a receipt of the payment in Greece in order to claim the refund of VAT paid in the other Member State (if this is provided by the national legislation of this state).

According to VAT provisions, imported second hand cars which have travelled more than 6.000Km before entering in Greece and more than 6 months have passed from their initial registration, VAT is not paid in Greece, but in the Member State of purchase of the car.

In case the seller (permanent E.U. resident), is an individual and a private contract is drawn up, its attestation is required by the Greek Consulate of the Member State of European Union, where the car was purchased in the presence of the buyer.

## **2. MOTORCYCLES**

### **A. REGISTRATION TAX**

Registration tax is imposed to motorcycles with cylinder capacity, from 126 cc and above.

However, all motorcycles are obliged to follow the above-mentioned procedure for the issue of a registration certificate, irrespectively from the obligation to pay the tax.

The rates of registration tax are determined according to cylinder capacity.

<b>CYLINDER CAPACITY</b>	<b>RATE</b>
Up to <b>125</b> c.c.	<b>0%</b>
From <b>126</b> up to <b>249</b> c.c.	<b>2%</b>
From <b>250</b> up to <b>900</b> c.c.	<b>7%</b>
From <b>901</b> up to <b>1400</b> c.c.	<b>12%</b>
From <b>1401</b> up to <b>1600</b> c.c.	<b>14%</b>
From <b>1601</b> up to <b>1800</b> c.c.	<b>17%</b>
From <b>1801</b> c.c. and above	<b>25%</b>

### **→ TAXABLE VALUE**

For the calculation of registration tax, we take into consideration the taxable value, based on the following factors:

1. The real paid or payable value for new motorcycles. For second hand motorcycles, the wholesale price at the time of the first circulation of the motorcycle at the international market. This amount is reduced according to damage from use or other cause as follows:

From	<b>1</b> and up to <b>2</b> years	<b>14%</b>
Above	<b>2</b> and up to <b>3</b> years	<b>21%</b>
Above	<b>3</b> and up to <b>4</b> years	<b>25%</b>
Above	<b>4</b> and up to <b>5</b> years	<b>32%</b>

Above	5 and up to 6 years	35%
Above	6 and up to 7 years	39%
Above	7 and up to 8 years	42%
Above	8 years	46%

2. The import duties that are really paid for the motorcycles from third countries.

3. The connected expenses such as commission, brokerage, loading and unloading interest, insurance and transportation in the interior of the country.

→ **DOCUMENTS**

The necessary documents that have to be presented during clearance are those mentioned in section B.1.A, except the certificate of conformity and the type approval or the announcement of type approval.

**B. IMPORT DUTY**

For motorcycles imported from third countries, an import duty is levied which varies from 6% - 8% of the value for customs purposes, depending on their cylinder capacity. For countries which have signed preferential treatment treaties, import duty can have reduced or zero rate.

**C. VALUE ADDED TAX (VAT)**

The tax treatment of motorcycles in our country, as concerns VAT, is the same like that of passenger cars.

Therefore, the above mentioned in section B.1.A are applied to motorcycles

**RE-REGISTRATION**

Private passenger cars and jeep type cars, previously registered in Greece, which have been exported to an E.U. country or to a third county and return to Greece within 8 years from their de-registration from the Ministry of Transport and Communication database, are not subject to registration tax.

→ **DOCUMENTS**

- Original circulation license issued by the foreign country
- Certificate issued by the competent authority of the Ministry of Transport and Communication, including the following information:
  - Registration date of the vehicle in Greece, plate number and de-registration date from the databases.
  - Make and type of the vehicle
  - Motor type, fuel type, chassis number and cylinder capacity
  - Identity of the owner of the vehicle
- Copy of the Greek circulation license or the registration certificate.
- The owner has to certify, at his own responsibility, the identity data of the vehicle and its plate number in Greece and abroad. Also, the fact that the particular vehicle, which is being brought back to the country, based on paragraph 6 of article 121 of law 2960/2001, is the same with the one that had previously been registered and circulated in Greece.

## INFORMATION

### **A) Vehicle taxation (registration tax):**

Directorate of Excise duties

Department D

**Contact numbers:** +30 210 32 45 486, +30 210 33 12 459

Fax: +30 210 32 45 460

E-mail: finexcis@otenet.gr

### **B) Temporary Importation - Use of Private Passenger Cars / Expatriates :**

Directorate of Customs Economic Systems

Department B

**Contact numbers:** +30 210 32 45 552, +30 210 32 45 587

Fax: +30 210 32 45 593

E-mail: ipr@otenet.gr

### **C) VAT:**

Directorate of tariffs

Department E

**Contact number:** +30 210 32 45 412

Fax: +30 210 32 45 408

E-mail: gdt-dasmo@otenet.gr

### **D) Import Duties :**

Directorate of tariffs

Department A

**Contact number:** +30 210 32 45 411

Fax: +30 210 32 45 408

E-mail: gdt-dasmo@otenet.gr

## **OTHER CONTACTS:**

### **Ministry of Transportation and Communication**

Call centre: 210 65 08 000.

Also at regional authorities of the Ministry at Local Prefectures.

### **Directorate of Values**

For issues regarding whole sale prices at the time of the first circulation at the international market

**Contact numbers:** +30 210 45 36 532 (Piraeus)

+30 2310 530 230 (Salonica)