



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL FOR TAXATION  
AND CUSTOMS UNION  
Indirect taxation and tax administration  
**VAT and other turnover taxes**

Brussels, October 2010  
TAXUD/C/1

**VAT in the European Community**

**APPLICATION IN THE MEMBER STATES,  
FACTS FOR USE BY  
ADMINISTRATIONS/TRADERS,  
INFORMATION NETWORKS, ETC.**

**Notice**

**This document collates a range of basic information on the application of VAT arrangements in the Member States which has been obtained from the tax authorities concerned.**

**The sole purpose of distributing details of national provisions is to create a work tool. In no way does this document reflect the views of the Commission of the European Communities. Nor does it signify approval of the relevant legislation.**

# GREECE

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## GENERAL INFORMATION

### **1. IF A FOREIGN TRADER WANTS TO OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM, WHOM SHOULD HE CONTACT? (ADDRESS, TELEPHONE, FAX, EMAIL)**

Foreign traders can obtain information about the Greek VAT system at the following address:

Ministry of Finance  
Directorate-General for Taxation  
Directorate 14 - VAT  
Sina 2-4,  
GR - 10672 ATHENS  
Tel.: +30210 3647203-5  
Fax: +30210 3645413  
e-mail: [elvies@otenet.gr](mailto:elvies@otenet.gr)

### **2. WHAT IS THE ADDRESS OF THE NATIONAL TAX ADMINISTRATION WEBSITE? WHICH CATEGORIES OF INFORMATION ON VAT ARE AVAILABLE ON THAT WEBSITE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS, ETC.)? AND IN WHICH LANGUAGE(S)?**

Website: [www.gsis.gr](http://www.gsis.gr)

The website contains general information and information on legislation, contact points, forms, etc., in **Greek** only.

### **3. WHERE IS IT POSSIBLE TO FIND NATIONAL VAT LEGISLATION AND REGULATIONS? IN WHICH LANGUAGE(S) ARE THEY AVAILABLE?**

VAT legislation and implementing provisions are available from the Ministry of Finance referred to under question 1 and at [www.gsis.gr](http://www.gsis.gr) and [www.mnec.gr](http://www.mnec.gr), in **Greek** only.

## VAT REGISTRATION OF FOREIGN TRADERS

### **4. WHAT ARE THE CIRCUMSTANCES GOVERNING THE NEED TO BE REGISTERED FOR VAT?**

Foreign persons carrying out transactions which are liable to VAT have to be registered for VAT. Transactions liable to the tax are the supply of goods and services, the importation of goods and the intra-Community acquisition of goods and services effected for consideration in Greece in the framework of an economic activity.

Upon registration, the taxable person is given a tax number.

**5. WHAT ARE THE SITUATIONS WHERE REGISTRATION IS UNNECESSARY BECAUSE THE RECIPIENT OF THE GOODS OR SERVICES IS LIABLE FOR THE TAX? IN SUCH SITUATION, IS IT POSSIBLE TO REGISTER ON A VOLUNTARY BASIS?**

Community taxable persons do not have to be registered in respect of:

- a) supplies of goods effected within Greece under the simplification measures for triangular transactions;
- b) supplies of services for which the recipient of the services is solely liable for the tax.

Foreign taxable persons cannot opt for registration in the above-mentioned situations.

**6. WHOM SHOULD A FOREIGN TRADER CONTACT TO GET REGISTERED FOR VAT? (DETAILS ABOUT THE DEPARTMENT, INCLUDING ADDRESS, TELEPHONE, FAX AND E-MAIL)**

There is no specific service responsible for registering foreign taxable persons.

Foreign taxable persons may direct any queries they may have to the VAT Directorate (see question 1).

**7. PLEASE DESCRIBE THE DETAILED PROCEDURES (INCLUDING NECESSARY DOCUMENTS) FOR ISSUING VAT IDENTIFICATION NUMBERS, SPECIFICALLY TO FOREIGN TRADERS.**

In order to obtain a VAT number, traders from third countries must appoint a sole tax representative in Greece prior to effecting any taxable transactions in Greek territory.

The sole tax representative is appointed by means of an authorising document in which it is stated that the person being appointed will be the sole such representative. If the document is drawn up outside Greece, it must be validated by the Greek consular authority of the place of establishment of the authorising taxable person.

If the document is drawn up in Greece, it must be validated by the consulate of the country of which the taxable person is a national or, if the activity relating to the power to act as a representative is carried on in another country, by the consulate of that country.

The tax representative has the same rights and obligations as any other taxable person established in Greece. He is responsible, together with the person who has authorised him, for payment of the tax, interest and fines arising from the exercise of the authorising person's taxable activities in Greece.

The tax number (for VAT and direct taxation) is issued as soon as the tax representative accepting the appointment submits a declaration concerning commencement of the authorising person's activities. The declaration must be submitted before any transaction is effected.

## **THRESHOLDS**

### **8. WHICH THRESHOLD DO YOU OPERATE AS REGARDS INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 34 OF THE VAT DIRECTIVE (2006/112/EC)?**

The threshold is €35 000.

### **9. WHICH THRESHOLD DO YOU OPERATE AS REGARDS ACQUISITIONS BY NON-TAXABLE LEGAL PERSONS OR EXEMPT PERSONS UNDER ARTICLE 3(2) OF THE VAT DIRECTIVE (2006/112/EC)?**

The threshold is €10 000.

## **APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN (NON-EU) TRADERS**

### **10. WHAT ARE THE SITUATIONS IN WHICH THE APPOINTMENT OF A TAX REPRESENTATIVE IS OBLIGATORY?**

Non-EU traders must appoint a tax representative in respect of the supply of goods and services, the importation of goods and the intra-Community acquisition of goods effected for consideration in Greece.

### **11. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

The sole tax representative is appointed by means of an authorising document in which it is stated that the person being appointed will be the sole such representative. The document must be validated by the Greek consular authority of the place of establishment of the authorising taxable person.

Any person can be a tax representative, provided that:

- he enjoys full judicial capacity, i.e. he has reached the age of 18 years, is not the subject of a court prohibition and is deemed capable of conducting his affairs;
- is considered to be solvent, is fully capable of engaging in legal transactions in the case of a natural person or is functioning lawfully in the case of a legal person, and
- has his registered office or is permanently established in Greece. The tax authority may request the guarantees that it considers necessary for safeguarding the public interest.

**12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?**

Tax representatives exercise the rights and obligations of their authorising taxable persons in the same way as any other taxable person established in Greece. They are responsible, together with the persons who authorised them, for payment of the tax, interest and fines relating to the exercise of the taxable activities of the authorising taxable persons in Greece.

**13. WHAT ACTION CAN YOU TAKE IN THE EVENT OF FAILURE BY A TRADER IN ANOTHER COUNTRY TO DESIGNATE A TAX REPRESENTATIVE IN YOUR TERRITORY?**

Traders established in other Member States are not required to designate a tax representative.

**14. IS IT NECESSARY TO SET UP A BANK GUARANTEE?**

There is no obligation to lodge a bank guarantee.

**APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS ESTABLISHED IN THE EU**

**15. IS IT POSSIBLE TO APPOINT A TAX REPRESENTATIVE?**

It is possible to appoint a tax representative.

**16. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

The rules are the same as those applicable to non-EU taxable persons (see question 11 above)

**17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX REPRESENTATIVE?**

Tax representatives who accept their appointment must submit a declaration of commencement of operations on behalf of the taxable persons they represent and the relevant authorising document, as well as a formal declaration of acceptance of their appointment as tax representatives, to the public finance office which is competent for income tax or to the public finance office where their undertakings have their registered offices.

The tax representative of a taxable person who is established in another Member State is not obliged to keep books and issue documents for the taxable transactions effected.

## **18. ARE THERE SITUATIONS WHERE IT IS OBLIGATORY TO SET UP A BANK GUARANTEE?**

Taxable persons established in another Member State who organise one-off cultural, artistic, sporting or similar events in Greece may submit a letter of guarantee from a bank established in Greece to cover the amount of VAT corresponding to the above one-off operations.

## **INVOICING**

### **RULES ABOUT INVOICING**

## **19. WHERE CAN THE RELEVANT RULES (LAWS, REGULATIONS, INSTRUCTIONS...) BE FOUND?**

The relevant laws and other provisions are:

1) Presidential Decree 186/1992

(Government Gazette 84/I/26.5.1992);

2) Act No 3193/2003 - Article 1

(Government Gazette 266/I/20.11.2003);

3) Presidential Decree 150/2001 (Government Gazette 125/I/25.6.2001);

4) Act No 1402/1983 (Government Gazette 167/I) ratifying Council Directive 76/308/EEC of 15 March 1976;

5) Act No 1914/1990 (Government Gazette 178/I) ratifying Council Directive 77/799/EEC of 19 December 1977;

6) Circular 1118148/936/POL. 3/0015/24.11.1992 interpreting Presidential Decree 186/1992;

7) Circular 1002841/12/0015B/POL 1004/14.1.2004;

8) Ministry of Economic Affairs and Finance Decision (A.Y.O.O.) 1028970/220/0015/POL 1049/21.3.2006 (Government Gazette 380/II/28.3.2006).

Electronic addresses:

[www.mnec.gr](http://www.mnec.gr)

[www.gsis.gr](http://www.gsis.gr)

# ISSUANCE OF INVOICES

## 20. CASES WHERE AN INVOICE NEEDS TO BE ISSUED

Sale of goods for own account or on behalf of a third person and supply of services by a trader to another trader or to a farmer under the special VAT scheme or to a person referred to in Article 2(3) of Presidential Decree 186/1992 (the state, legal persons governed by public law, non-profit associations of persons, etc.).

## 21. WHAT ARE THE RULES ON CORRECTIVE INVOICES (CREDIT / DEBIT NOTES)?

a) Cases where issue is necessary:

- where a discount not stated in the initial invoice is provided;

- for differences which influence the value of the initial invoice, specifically:

where a debit / supplementary invoice is issued where the difference has a positive effect on / increases the value of the initial invoice;

where a credit invoice is issued where the difference has a negative effect on / decreases the value of the initial invoice;

- for the return of sold goods;

- a credit invoice is issued for the VAT in the following circumstances:

- goods intended for the supply of ships and vessels which carry out foreign or mixed voyages and ocean fishing;
- supply of commercial goods to a taxable or non-taxable purchaser established abroad on account of exportation;
- supply of goods to a taxable person exercising his activity in the Mount Athos region by a taxable person established elsewhere in Greece;
- supply of goods by a taxable person established within Greece to a buyer/traveller not established in the European Union and departing for a third country.

b) Content of corrective invoices

Corrective invoices should be full invoices and reproduce the content of the initial invoice. Additionally, they should carry the particulars shown in the initial transaction in order to be linked specifically and with certainty to the initial invoice.

c) Time of issue

- Where goods are returned, the invoice should be issued within one month of their receipt and no later than the end of the business year in which they were received.

- Where a discount is given on account of turnover, the invoice should be issued by the end of the business year to which the discount relates.

- In other cases the invoice should be issued when its issuance becomes obligatory.

d) Credit invoices for the granting of a discount on account of turnover – a condition for their recognition for a deduction of VAT

The following requirements apply:

- the arrangement or method followed by the vendor undertaking for the granting of such discounts must be declared to the competent public finance office four months before the discount is granted (date of issue of the credit invoice)

The declaration is submitted once and remains in force until it is replaced by a newer original, amending or supplementary declaration. The particulars of the declaration are treated as confidential.

## **22. WHAT IS THE TIME LIMIT FOR ISSUING INVOICES?**

a) Invoices for the supply of goods

The invoice must be issued within one month of the supply of the goods and no later than the end of the business year, which may be 31 December or 30 June.

b) Invoices for the supply of services

The invoice must be issued when the supply of the services is completed and no later than the end of the business year, which may be 31 December or 30 June.

c) Where the customer is given the right to receive services at a pre-determined price, the invoice should be issued when the fee becomes due and the customer acquires the right to receive the services (supply of subscriber-type services).

d) All invoices issued at the end of each month can be generated up to the 15th day of the following month and given the issue date of the last day of the previous month. Invoices for sales of goods for which a dispatch note has been issued are an exception to the rule; such invoices must be generated within 14 days of the lapse of one month from the issue of the dispatch note, and the issue date should be the date on which one month has elapsed since the dispatch of the goods

## **23. WHAT ARE THE RULES FOR SUMMARY INVOICING?**

a) Circumstances in which periodic invoices are issued

Where the taxable person carries out supplies of goods or services which are repeated every day or at less frequent intervals during the same month and always to the same person, which can be another taxable person or a non-taxable legal person.

b) Time and manner of issue

1. The periodic invoice may be issued up to the 15th day of the following month and have the last day of the month to which it relates as its issue date. It should include all the supplies of goods or services that were effected in that month.

The periodic invoice must contain complete details.

2. Alternatively, a statement can be kept for each purchaser / customer. The statement should include the following for each sale of goods or services:

- the date of delivery of the goods or services;
- the type;
- the quantity and value of the goods, or
- the type of services and
- the agreed amount of the payment.

In that case the periodic invoice is issued at the time stated in b)1 above and is attached to the statement.

The periodic invoice must contain complete details.

However, simplification is allowed as regards additional information required by national legislation relating to the detailed description of the nature of the goods or services supplied.

#### **24. WHAT ARE THE CONDITIONS IMPOSED ON SELF-BILLING?**

- Customers must be taxable persons in their country of establishment. In particular, where these persons are established in countries with which no legal instrument exists relating to mutual assistance similar in scope to that laid down by Act No 1402/1983 (Government Gazette 167/I), Act No 1914/1990 (Government Gazette 178/I) and Council Regulation (EC) No 1798/2003 of 7 October 2003 (Official Journal L 264, 15.10.2003, pp. 1-11), such persons must prove that they are exercising an activity in their country of establishment by means of an official document from the local tax authorities.

- A written agreement must have been lodged with the financial authority which is competent for the taxable person (Greek trader), before the first invoice is issued, stating:

- the full particulars of the parties to the agreement;
- the exact address of establishment of the customer, from which the invoices will be issued;
- the billing conditions;
- explicit acceptance of the specific procedure by the parties to the agreement;
- the procedure for acceptance of each invoice by the taxable person.

The invoices issued by the customer must contain complete details and be marked "Self-billing"

**25. IS THERE ANY SPECIFIC RULE IN RELATION TO THE OUTSOURCING OF INVOICES TO A PERSON WHO IS ESTABLISHED OUTSIDE THE EU?**

The rules on self-billing apply to the issue of invoices by a third person established outside the EU in the name and on behalf of the taxable person.

The invoices issued by the third person must contain complete details and be marked "Outsourcing of invoices", and they must state the full particulars of the person to whom the issue of invoices for the taxable person has been outsourced.

## **CONTENT OF INVOICES**

**26. UNDER WHAT CONDITIONS MUST THE VAT NUMBER OF THE CUSTOMER BE ON THE TAX INVOICE?**

The VAT number must always be on the invoice.

**27. ANY OTHER SPECIFIC RULE IN RELATION TO THE CONTENT OF THE INVOICE**

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## **ELECTRONIC INVOICING**

**28. AS REGARDS INVOICES SENT WITH ADVANCED ELECTRONIC SIGNATURES, IS IT OBLIGATORY TO USE QUALIFIED CERTIFICATED AND SECURE-SIGNATURE-CREATION DEVICES? IF SO, PLEASE GIVE DETAILS.**

The relevant provisions of Presidential Decree 150/2001 (Government Gazette 125/I/25.6.2001) apply to the sending of invoices with advanced electronic signatures, without a qualified certificate requirement. However, the creation of a digital signature by specific secure devices (marking mechanisms) is obligatory.

**29. AS REGARDS INVOICES SENT BY ELECTRONIC DATA INTERCHANGE, IS AN ADDITIONAL SUMMARY DOCUMENT ON PAPER REQUIRED? IF SO, PLEASE GIVE DETAILS ABOUT ITS CONTENT AND PROCEDURE.**

This is required only where the taxable person effects supplies of goods or services outside Greece (in another Member State or in a third country).

The additional summary document (on paper) must state at least the full particulars of the parties to the transaction and the total value of the transaction.

The document is not required if the taxable person keeps copies of invoices with complete details.

**30. DO YOU ALLOW INVOICES ISSUED PURSUANT TO ARTICLE 233(1), SECOND SUBPARAGRAPH, OF THE VAT DIRECTIVE (2006/112/EC) ("BY OTHER ELECTRONIC MEANS")? IF SO, UNDER WHICH CONDITIONS AND FORMALITIES?**

The electronic forwarding of electronic files and data for checking the validity and authenticity of invoices created by secure devices was authorised by means of Ministry of Economic Affairs and Finance Decision (A.Y.O.O.) 1028970/220/0015/POL 1049/21.3.2006.

**31. ANY OTHER SPECIFIC RULE IN RELATION TO ELECTRONIC INVOICING**

The competent body may issue a decision laying down specific conditions for electronic invoicing in relation to supplies of goods or services effected within Greece from a country with which no legal instrument exists relating to mutual assistance similar in scope to that provided for by Act No 1402/1983, Act No 1914/1990 and Council Regulation (EC) No 1798/2003 of 7 October 2003.

## **STORAGE OF INVOICES**

**32. WHAT ARE THE RULES ON THE PLACE OF STORAGE OF INVOICES?**

Taxable persons may decide freely on the place of storage of invoices within Greece, subject to certain requirements and on condition that the stored invoices or information are made available without unwarranted delay to the competent authorities within the time limits stated in the requests made by those authorities.

**33. IS PRIOR NOTIFICATION OF INVOICES STORED IN ANOTHER COUNTRY AN OBLIGATION? IF SO, PLEASE SPECIFY.**

If the place of storage is outside Greece, the taxable person must notify the competent financial authority of the place of storage prior to the first storage of invoices, as well as any change of place.

**34. WHAT IS THE OBLIGATORY STORAGE PERIOD FOR INVOICES?**

The period is the same as the period for prescription of the right of the State to impose the tax, which is currently six years.

### **35. WHAT ARE THE SPECIFIC RULES ON STORAGE FORM AND POSSIBLE CONVERSIONS?**

Taxable persons must store on paper or by electronic means within Greece all the invoices issued by them or by any other person on their behalf, as well as all the invoices that they receive, in the following circumstances:

- where storage is not by electronic means ensuring full on-line access to the relevant data, or
- where storage is in a country with which no legal instrument exists relating to mutual assistance similar in scope to that provided for by Act No 1402/1983, Act No 1914/1990 and Council Regulation (EC) No 1798/2003 of 7 October 2003.

### **36. ANY OTHER SPECIFIC RULE IN RELATION TO INVOICE STORAGE**

- a) Copies of invoices issued by the customer or by a third person must be handed over to the taxable person within the time limit for updating the books he keeps.
- b) If the invoices are stored by electronic means, the authenticity of their origin and the integrity of their content, as well as their legibility, must be guaranteed throughout the obligatory storage period.
- c) Inability to reproduce the content of an invoice is treated as a failure to safeguard the relevant tax information.
- d) Where invoices are stored or transmitted by electronic means, the data guaranteeing the authenticity of the origin and the integrity of the content of each invoice must also be stored for the obligatory storage period.
- e) If the taxable person stores the invoices that he issues or receives by electronic means guaranteeing on-line access to the data, and the place of storage is in another Member State, the tax authority has the right to access by electronic means, download and use the invoices where necessary for tax inspection purposes.
- f) The competent body may decide to impose other specific conditions prohibiting or restricting the storage of invoices in a country with which no legal instrument exists relating to mutual assistance similar in scope to that provided for by Act No 1402/1983, Act No 1914/1990 and Council Regulation (EC) No 1798/2003 and in relation to the right to access by electronic means, download and use those invoices.

## **SIMPLIFIED INVOICES**

### **37. WHAT ARE THE SITUATIONS WHERE SIMPLIFIED INVOICING IS ALLOWED PURSUANT TO ARTICLE 238 OF THE VAT DIRECTIVE? AND WHAT ARE THE SPECIFIC RULES?**

- a) Sales of non-negotiable goods or supplies of services not exceeding €50 in value to taxable or non-taxable persons: a retail receipt may be issued if the customer does not require an invoice (Article 12(16)(c) of Presidential Decree 186/1992).

b) Individual bulk sales of motor diesel for up to €300 per transaction (Finance Ministry Decisions (AYO) 1084982/616/0015/POL 1241/22.10.2002 and 1069392/725/0015/POL 1094/22.3.2003).

c) Services to transport persons by taxi for up to €50 per transaction (Finance Ministry Decision (AYO) 1106660/1247/POL 1129/28.11.2003).

d) Invoices for up to €55 issued by the Central Market Organisation SA (Organismos Kendrikis Agoras SA) for rights of entry, occupation of public areas and weighing of transport means (Finance Ministry Decision (AYO) 1033884/402p.e./0015/POL 1058/25.6.2004).

## **PERIODIC VAT RETURNS**

### **38. UNDER WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?**

VAT returns must be submitted by traders who:

- (a) carry out sales of goods or services which are subject to VAT (taxable transactions) or exempt transactions with deductibility of VAT;
- (b) acquire goods by way of intra-Community transactions.

VAT returns are not submitted by small undertakings with an annual turnover of less than: - €10 000 for the supply of goods, or

- €5 000 for the supply of services.

### **39. AT WHAT INTERVALS ARE VAT RETURNS AND ASSOCIATED PAYMENTS TO BE MADE?**

All taxable persons with the right to deduct the tax on their inputs have to submit periodic returns, irrespective of whether the deduction leads to a debit, credit or zero result. Initial timely periodic returns are submitted at different intervals depending on the category of records the undertaking keeps, within the meaning of the Accounts and Records Code (KBS). Specifically:

- (1) For undertakings which keep KBS category III records

In the case of initial periodic returns with a debit balance, electronic submission via the special Taxisnet network every month by the 26th day of the month following the reference month, provided the undertaking keeps category III records and irrespective of whether or not it carries out intra-Community transactions (goods and services). Periodic returns with a credit or zero balance can be submitted by the last day of the month following the reference month. Category III records are kept by public limited companies and limited liability companies, undertakings with an annual turnover exceeding EUR 1 500 000 and undertakings that choose to keep such records.

(2) For undertakings which keep KBS category II records

I. In the case of periodic returns submitted in printed form to the public finance office, every calendar quarter, by the 20th day of the month following the reference quarter, provided the undertaking keeps category II records and irrespective of whether or not it carries out intra-Community transactions (goods and services).

II. In the case of periodic returns submitted electronically through the special Taxisnet network, by the 26th day of the month following the reference quarter, and by the last day of the following month if there is a credit or zero balance.

Category II records (revenue / expenditure) are kept by undertakings:

- with an annual turnover from the supply of goods and services of up to EUR 1 500 000;
- carrying on the profession of doctor, engineer or accountant etc., irrespective of turnover;
- certain other categories of undertakings.

(3) For undertakings which keep KBS category I records

I. In the case of periodic returns submitted in printed form to the public finance office, every calendar quarter by the 20th day of the following month, provided the undertaking keeps category I records (book of purchases) or no records at all.

II. In the case of periodic returns submitted electronically through the special Taxisnet network, by the 20th day of the month following the reference quarter.

Category I records are kept by undertakings with a turnover from the sale of goods of up to EUR 150 000, provided they are established in villages or towns not frequented by tourists with fewer than 5 000 inhabitants.

The tax amount must be paid when the VAT periodic return is submitted. If it is not paid then, the periodic return is not admissible.

Overdue and corrective VAT returns must in all cases be submitted in printed form to the public finance office. Traders also have to submit a VAT clearance return for each calendar year.

**40. WHAT IS THE PROCEDURE FOR THE REPAYMENT OF EXCESS VAT REPORTED IN THE PERIODIC VAT RETURN? WHAT ARE THE TIME LIMITS FOR THE EXCESS VAT REPAYMENT, IF ANY?**

All applications for repayment of the credit balance concerning exempt transactions with a right of deduction, the purchase or construction of investment goods and outputs subject to a lower rate than inputs are processed on the basis of supporting documents; 90% of the credit balance is repaid within one month from the submission of the application and the remaining 10% following a provisional check conducted at the end of the accounting period. Where an application for repayment is submitted for the first

time, a provisional check is carried out and 100% of the amount is repaid within two months from submission of the application.

For all other cases where an application for repayment is submitted, a provisional check is carried out and 100% of the credit balance is reimbursed within 14 months from submission of the application.

**41. DOES A SPECIAL REGIME AS REGARDS PERIODIC VAT RETURNS EXIST FOR SMALLER TRADERS AND/OR CERTAIN CATEGORIES OF BUSINESS? IF SO, PLEASE DESCRIBE THEM.**

An **optional** method of paying VAT was introduced on 1 January 2003 for traders who keep category I records and do not carry out intra-Community transactions.

Specifically, traders who keep category I records may choose not to file periodic VAT returns, provided they so wish and they make this choice known to the competent public finance office by submitting a corresponding declaration during the month of January.

In this case, the taxable person pays the tax by advance payments during the financial year on the basis of the tax paid in the previous financial year incremented by 10%. The amount of tax actually due is finalised by the clearance return of the year to which it relates.

Any difference between the tax paid in the form of advance payments and the tax actually due arising from the clearance return is settled as follows:

- a) by a refund of the amount unduly paid when there is a credit balance;
- b) by payment of the amount without penalties when there is a debit balance.

**42. DO YOU OPERATE SIMPLIFIED CALCULATIONS OF TAX LIABILITY? IF SO, WHAT ARE THE QUALIFYING CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?**

(a) To small undertakings which are either exempt or keep category I records and whose tax liability is calculated by determining their turnover on an estimated basis (converting purchases into sales).

(b) Manufactured tobacco products, where the tax is paid at source when the products are released for consumption.

## RECAPITULATIVE STATEMENTS

### **43. DO YOU ALLOW THE SUBMISSION OF RECAPITULATIVE STATEMENTS BY CALENDAR QUARTER ? IF SO, UNDER WHICH CONDITIONS AND FORMALITIES?**

No. Recapitulative statements of intra-Community supplies of goods and services are submitted every calendar month from 1 January 2010 by traders who effect such transactions.

The same obligation applies to intra-Community acquisitions of goods and services.

### **44. DO YOU REQUIRE ANY OTHER INFORMATION UNDER ARTICLE 266 OF THE VAT DIRECTIVE (2006/112/EC)?**

Additional data that must be included in the recapitulative statements are: 1) the particulars of the local tax authorities; 2) the currency used in the statement (i.e. EUR); 3) information on triangular supplies of goods set out in a special column of the recapitulative statement form for intra-Community supplies of goods and services; 4) information about triangular – notional acquisitions set out in a special column of the recapitulative statement form for intra-Community acquisitions of goods and services.

### **45. DO YOU OPERATE SIMPLIFIED PROCEDURES AS REGARDS RECAPITULATIVE STATEMENTS AS PROVIDED FOR IN ARTICLE 269 OF THE VAT DIRECTIVE (2006/112/EC)? IF SO, WHAT ARE THE THRESHOLDS FOR APPLYING SUCH PROCEDURES?**

Greece does not apply any other simplified procedures as regards recapitulative statements.

## ELECTRONIC RETURNS

### **46. IS IT POSSIBLE TO SUBMIT VAT RETURNS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT STATEMENTS ELECTRONICALLY?**

It is currently possible to submit periodic VAT returns electronically, provided they are initial returns and submitted in due time. Periodic returns must be submitted electronically by undertakings that keep category III records provided they are initial returns and submitted in due time. Recapitulative statements of intra-Community acquisitions of goods and services and intra-Community supplies of goods and services must also be submitted electronically, provided they are initial returns and submitted in due time. Below are the addresses of two websites for obtaining information and submitting returns:

[www.taxisnet.gr](http://www.taxisnet.gr) or [www.gsis.gr](http://www.gsis.gr)

**47. IS IT POSSIBLE TO SUBMIT RECAPITULATIVE STATEMENTS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO SUBMIT STATEMENTS ELECTRONICALLY?**

See under question 46.

## **OBLIGATIONS AT IMPORTATION**

**48. WHO MAY BE DESIGNATED OR RECOGNISED AS LIABLE FOR PAYMENT OF VAT ON IMPORT UNDER ARTICLE 201 OF THE VAT DIRECTIVE?**

When goods are imported, VAT is payable by the person considered to be the owner of the imported goods, in accordance with the provisions of customs legislation.

**49. WHAT ARE THE RULES FOR DECLARING AND PAYING VAT ON IMPORT?**

When goods are imported, the tax is assessed and collected in accordance with customs, tariff and related legislation on the assessment and collection of import duties and other taxes; in other words the tax is assessed on the basis of the customs document (import SAD) and is collected by the customs authorities on import, together with the duties.

**50. DO YOU APPLY THE OPTION OF "POSTPONED ACCOUNTING" REFERRED TO IN ARTICLE 211 OF THE VAT DIRECTIVE? IF SO, UNDER WHAT CONDITIONS?**

Greece does not apply the possibility provided for in Article 211 of the VAT Directive.

## **ADMINISTRATIVE REQUIREMENTS**

**51. DO YOU OPERATE A FLAT-RATE SCHEME? IF SO, TO WHOM DOES THE SCHEME APPLY?**

There is a flat-rate scheme for:

(a) Farmers in accordance with Article 296 of Directive 2006/112/EC.

Article 296 lays down that flat-rate farmers do not calculate VAT on their outputs. However, they are entitled to a refund of the tax paid on their inputs. The farmers have to submit an application every year to the competent public finance office. The refund is calculated by applying a flat rate, depending on the activity, to the farmers' annual revenue.

Flat-rate farmers may opt for the normal scheme by submitting a relevant declaration within 30 days from the start of the accounting period. The declaration cannot be revoked for a period of five years.

(b) Taxis, where the tax due is determined as an annual amount per vehicle. This amount varies according to the population of the area where each vehicle is based.

(c) Small fishing enterprises with small boats for coastal fishing, where the tax due is determined as an annual amount per boat depending on the length of the boat.

(d) Operators of boats in the port of Ioannina, where the tax is determined as an annual amount per boat.

(e) Operators of horse-drawn vehicles, where the tax is determined as an annual amount per vehicle.

**52. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS OTHER THAN THOSE ALREADY MENTIONED? IF SO, PLEASE GIVE A DESCRIPTION.**

No.

**53. IN WHICH LANGUAGE(S) ARE FORMS (PERIODIC VAT RETURNS AND RECAPITULATIVE STATEMENTS) AVAILABLE OR TRANSLATED INTO?**

The forms are available in Greek only.

## **RIGHT TO DEDUCTION**

**54. FOR WHICH CATEGORIES OF GOODS AND SERVICES IS THERE NO RIGHT OF DEDUCTION?**

There is no right of deduction for the following categories of goods and services:

- a) purchase, importation or intra-Community acquisition of tobacco products;
- b) purchase, importation or intra-Community acquisition of alcoholic beverages intended for non-taxable transactions;
- c) receptions, entertainment and hospitality in general;
- d) accommodation, meals, beverages, travel and entertainment for the undertaking's staff or representatives;
- e) purchase, importation or intra-Community acquisition of private passenger vehicles with up to nine seats, motor cycles and mopeds, private vessels and aircraft intended for recreation or sport, as well as expenditure on fuel, repairs, maintenance, leasing and use of the above.

This provision does not apply to the above transport means if they are intended for sale or hire or for transporting persons in return for payment.

**55. ARE THERE CATEGORIES OF GOODS AND SERVICES IN WHICH THERE IS A PARTIAL RIGHT OF DEDUCTION? IF SO, WHAT IS THE PERCENTAGE?**

There are no special categories, but where a taxable person carries out transactions of goods and services and there is no right of deduction for some of them, the tax which may be deducted is fixed as a percentage of the total tax amount.