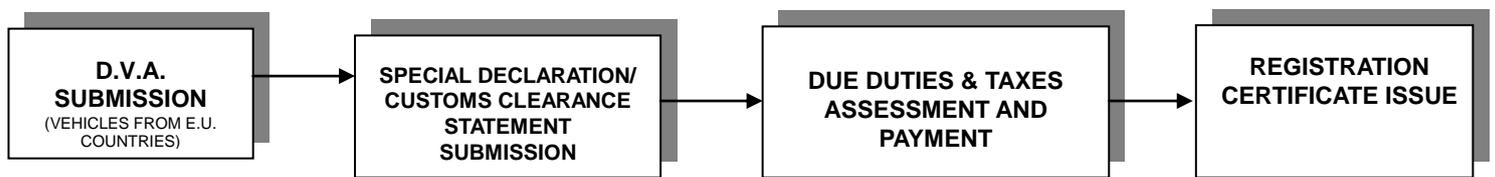


MOTOR CAR & MOTORCYCLE TAXATION

Greek residents, in other words, persons (foreigners or Greeks) who have their permanent residence in Greece and import a motor 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.

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.V.A. is submitted to the nearest customs office from the point of vehicle's entry into 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 payment of relevant taxes, up to the 15th 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
- ``Luxury Tax (imposed on private passenger cars with wholesale price of 20.000 euro and more)

Second hand vehicles

- Registration tax
- Luxury Tax (imposed on private passenger cars with wholesale price, reduced according to body type category, age , kilometers, of 20.000 euro and more)

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

- Import duty
- VAT
- Registration tax
- Luxury Tax (imposed on private passenger cars as described above)

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 Infrastructure, Transport & Networks 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 allowed without authorisation from the customs authority.
 - The non-observance of the above liabilities entails the imposition of penalties under art. 137 of L. 2960/01.
 - Vehicles arriving from EU countries may remain temporary in the country without the obligation to pay the registration tax. For this exemption the rules of [temporary importation](#) apply.
 - [Other exemptions/reliefs](#) are provided for certain categories (persons transferring their permanent residence, handicapped etc)

B. DUTIES & TAXES

1. MOTOR CARS

A. REGISTRATION TAX

Registration tax is being calculated as follows:

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

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

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	EURO 6 Reg. 715/2007-692/2008 (from 1/9/2015)	EURO 5 Reg. 715/2007 - 692/2008 (from 1/9/2015)	EURO 4 3 2 1 Dir 98/69/EC 94/12/EC 91/441/EEC, 89/458/EEC & 88/76/EEC	Conventional Technology
	EURO 5 (art. 64, law 4342/15) Reg. 715/2007 - 692/2008 (from 10/11/2015)	EURO 4 (art. 64, law 4342/15) Dir 98/69/EK phase B' or subsequent Dir phase B'- (from 10/11/2015)		
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%

According to article 64 of Law 4342/15, Euro 5 (Reg. 715/2007 & 692/2008) and Euro 4 (98/69 EC phase B' or subsequent Dir phase B') passenger cars which will have arrived in Greece until the 31st of March 2016 and the registration tax for them will have been paid

until the 31st of August 2016 are submitted to tax, according to registration rates of the first two columns, respectively.

It is pointed out that from 1/9/2015*, according to European legislation, Greek plates will be granted to new cars that meet the requirements of EURO 6 European emission standards, despite the country they come from, as well as to second hand cars from E.U. countries.

**for most passenger cars categories*

- **The above rates are reduced by 50% for motor caravans.**
- **For motor caravans with total mass over 2.610 kg, valid registration tax rates from 31/12/2013, are illustrated on the following table:**

CYLINDER CAPACITY	EURO 6 Reg.595/2009 - 582/2001 or 64/2012 (A,B,C)	EURO 4 Dir. 98/69/EC phase B' or subsequent Dir phase B'	EURO 1, 2 & 3 Dir. 98/69/EC phase A' 94/12/EC 91/441/EEC, 89/458/EEC & 88/76/EEC	Conventional Technology
from 1401-1600 c.c.	10%	22,5%	47,5%	64%
from 1601-1800 c.c.	15%	28%	64,5%	74%
from 1801-2000 c.c.	20%	41,5%	108%	133%
from 2001 c.c. and above	25%	71%	167%	173%

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,
- body type and
- mileage (Kilometres reduction).

Reduction Rates:

- Reduction of taxable value according to body type category and vehicle age.

YEARS	4X4 (SUV - ATV)	HATCHBACK	SEDAN	CABRIO	COUPE - ROADSTER	MPV
0,5	10%	8%	12%	11%	9%	8%
1	20%	17%	25%	23%	18%	16%
1,5	30%	25%	37%	34%	27%	25%
2	34%	29%	40%	37%	31%	28%
2,5	37%	32%	44%	40%	34%	32%
3	43%	37%	49%	43%	37%	36%
3,5	49%	42%	53%	45%	39%	39%
4	54%	48%	58%	52%	44%	44%
4,5	58%	53%	63%	58%	49%	49%
5	60%	57%	68%	63%	53%	54%
5,5	63%	61%	71%	66%	57%	58%
6	66%	64%	73%	69%	61%	61%
6,5	69%	67%	75%	71%	64%	64%
7	71%	69%	77%	73%	67%	67%
7,5	74%	72%	79%	76%	69%	70%
8	76%	74%	81%	77%	72%	72%
8,5	77%	76%	82%	79%	74%	74%
9	79%	78%	83%	81%	76%	76%
9,5	81%	79%	85%	82%	77%	78%
10	82%	81%	86%	83%	79%	79%
10,5	83%	82%	87%	84%	80%	81%
11	84%	83%	87%	85%	82%	82%
11,5	85%	84%	88%	86%	83%	83%
12	86%	85%	89%	87%	84%	84%
12,5	87%	86%	90%	88%	85%	85%
13	88%	87%	90%	88%	86%	86%
13,5	88%	87%	90%	89%	86%	87%
14	89%	88%	90%	89%	87%	87%

14,5	89%	88%	91%	90%	88%	88%
15	90%	89%	91%	90%	88%	88%
15,5	90%	90%	91%	90%	89%	89%
16	95%	95%	95%	95%	95%	95%

A table with reduction percentages per month is available [here](#).

- Further Reduction due to kilometers: The taxable value, after the above mentioned reduction, is further reduced using a factor of 0,30 for every 500 additional kilometers traveled over the annual average (15.000 km). Reduction based on kilometers must not exceed 30% of the value determined after the above mentioned reduction.
- Total reduction, including reduction due to kilometers above the average, may not exceed 95%.

b) Ensuing costs (transportation, insurance etc).

EXAMPLES

Example of calculating the registration tax

1. Consider a **new** passenger car with wholesale price **12.608 €**, engine capacity 1796 cc, Euro 6, coming from a European Union Country.

REGISTRATION TAX CALCULATION	
Reduction according to age and vehicle's body	-
Reduction percentage according to kilometers	-
Value (after reduction for second hand cars)	12.608 €
Transportation and insurance cost	510€ (inductively)
Taxable Value	13.118 €
Registration Tax Rate	30 %
REGISTRATION TAX	13.118 *30% = 3.935,40 €

2. Consider a used passenger car, sedan, with wholesale price 25.000 €, EURO6 first registered on **23/8/2015** and “released for consumption” in Greece on **4/6/2017**, that has travelled **29.049 kilometers**, with engine capacity 1895 cc, coming from a European Union country.

REGISTRATION TAX CALCULATION	
Reduction according to age and vehicle’s body	Months in circulation: 22 (21 months + 11 days) Reduction Rate for category “sedan”, for 22 months of circulation – from available tables: 37% $25.000 \text{ €} - (25.000\text{€} * 37\%) = \mathbf{15.750 \text{ €}}$
Reduction percentage according to kilometers	Months in circulation: 22 Average Km for 22 months: $(22*15.000)/12 = \mathbf{27.500 \text{ €}}$ Additional Km above average: $29.049 - 27.500 = \mathbf{1.549 \text{ €}}$ Reduction Rate: $1.549/500 * 0,30 = \mathbf{0,93\%}$
Value (after reduction for second hand cars)	$15.750 - (15.750 * 0,93\%) = \mathbf{15.603,5 \text{ €}}$
Transportation and insurance cost	510€ (inductively)
Taxable Value	16.113,5 €
Registration Tax Rate	40 %
REGISTRATION TAX	$16.113,5 * 40\% = 6.445,4 \text{ €}$

Information Request Form

[An Information Request Form](#), in English, as well as complement instructions is available for the calculation of the Registration Tax.

The applicant submits the form, together with the accompanying documents, to the competent customs authority to determine the Tax base (wholesale price):

1. Valuation Department of Attica’s Custom District:
 Agios Nikolaos Square – Pireus
 Fax: 210-42.85.927 / e-mail: dta.axies.emporeumaton@1985.syzefxis.gov.gr

2. Valuation Department of Salonica ’s Custom District:
 3, Str. Bradouna
 Fax: 2313 334222 / e-mail: ditel.the@n3.syzefxis.gov.gr

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)

For the definition of the directive of non-pollutant technology that meets the vehicle:

- **Certificate of conformity** and **type approval** (or announcement of type approval) – mainly for new cars.
- **Circulation license indicating the Directive of non-polluting technology** – for second hand cars coming from an EU country.
- **Emissions certificate/ attestation from local offices of the Ministry of Infrastructure, Transport and Networks at prefectures** – other cases
- **D.V.A.**

or any other document 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 Infrastructure, Transport and Networks 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)

Means of transport

For VAT purposes, “means of transport” shall be regarded motorised land vehicles the capacity of which exceeds 48cc or the power of which exceeds 7,2KW that are intended for the transport of persons or goods.

a. Motor cars imported from third countries

Importation of motor cars intended for the transport of persons is subject to a 23% VAT rate. The taxable value is the value for customs purposes increased by the amount of duties and taxes levied inside or outside Greece (except for the registration tax and the VAT itself) and the incidental expenses, such as transport and insurance costs, loading and unloading costs e.t.c, provided that are not included in the customs value.

b. Motor cars coming from E.U countries

A 23% VAT rate is imposed on new motor cars. In accordance with the VAT provisions, motor cars shall be regarded as “new” where the supply (sale) takes place within six months of the date of their first entry into service or where they have travelled for no more than 6.000 kilometres.

The taxable value is the purchase price (invoice price) increased by any consideration or any other expenses directly related to this purchase that are incurred by the buyer as well as other taxes levied by the State or third parties (except for the registration tax and the VAT itself).

As regards new motor cars, where VAT has been also paid in the MS of purchase, the buyer, upon request, can receive from the Greek Customs Office a receipt of payment so as to make a VAT refund request in the MS of purchase (if a VAT refund procedure is provided by the other MS’s national legislation).

For used motor cars, VAT is not paid in Greece but in the MS of purchase. In accordance with the VAT provisions, motor cars shall be regarded as “used” where at the time of their supply (sale) they have travelled more than 6.000 Kilometres and more than 6 months have passed from their initial registration.

In case the seller is an individual person (permanent EU resident) and a private contract is drawn up, it is endorsed by the Greek Consulate in the MS where the car was purchased by the presence of the buyer.

D. LUXURY TAX

According to article 17 of law 3833/2010, private passenger cars are submitted to luxury tax. Luxury tax rates are illustrated on the following table:

New cars Whole sale price (euro)	Used cars <i>Whole sale price (euro)</i> <i>reduced according to age, body</i> <i>type category and mileage (Km</i> <i>reduction).</i>	Rate
from 20.000 up to 22.000		10%
more than 22.000 up to 28.000		30%
more than 28.000		40%

The tax is imposed on the taxable value of the article 126, Law 2960/01.

Caravans, taxis, ambulances, hearses, cars with electric motor etc are exempt from luxury tax.

Luxury Tax is not imposed on second hand cars coming from E.U. Countries registered in another Member State before **4/3/2010**.

RE-REGISTRATION

Private motor cars and jeep type cars, previously registered in Greece, which have been exported to an E.U. country or to a third country 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.

2.MOTORCYCLES

A. REGISTRATION TAX

The rates of registration tax are determined according to cylinder capacity and are illustrated on the following table:

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

TAXABLE VALUE

For the calculation of registration tax, the taxable value is based on:

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	1 and up to 2 years	14%
Above	2 and up to 3 years	21%
Above	3 and up to 4 years	25%
Above	4 and up to 5 years	32%
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 which are really paid for the motorcycles arriving from third countries.

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

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

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 motorcycles)
- D.V.A.* (Declaration of Vehicle's Arrival form – copy of the owner)

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)

* 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.

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

Subsequently, 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 15th day of the next month of that of the arrival of the vehicle.

B. IMPORT DUTY

For motorcycles imported from third countries, an import duty is levied which varies from 6% - 8% of the value for custom 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 VAT treatment of motorcycles is identical to those of motor cars. Therefore, the above-mentioned information in section B.1.A is also applied to motorcycles.

INFORMATION

A) Vehicle taxation (registration tax-luxury tax):

Directorate of Excise Duties and VAT

Section C

Contact numbers: +30 210 69 87462 , +30 210 69 87 401

Fax: +30 210 69 87 424

E-mail: finexcis@otenet.gr

B) Temporary Importation - Use of Motor Cars / Expatriates:

Directorate of Tariff Issues and Special Procedures

Section D/ C

Contact numbers: +30 210 69 87 498, +30 210 69 87 781

Fax: +30 210 69 87 506

E-mail: ipr@otenet.gr,

C) VAT:

Directorate of Excise Duties and VAT

Section D: VAT on import-export

Contact number: +30 210 69 87 407

Fax: +30 210 69 87 424

E-mail: vat-customs@2001.syzefxis.gov.gr

D) Import Duties:

Directorate of Tariff Issues and Special Procedures

Section A

Contact number: +30 210 69 87 484

Fax: +30 210 69 87 489

E-mail: gdt-dasmo@otenet.gr

OTHER CONTACTS:

Ministry of Transportation

Call centre: 210 65 08 000

e mail depm@yme.gov.gr

Also at regional authorities of the Ministry at Local Prefectures.

Directorate of Values

For issues regarding wholesale prices

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

+30 2313334257 (Salonica)