



CUSTOMS REGULATIONS AND ADDITIONAL INFORMATION FOR IMPORTS



Greece

DOCUMENTS REQUIRED

- Passport for Customer and spouse (previous passport if current one is less than two years old)
- Inventory, detailed and stamped by Greek Consulate in country of origin, (must include make, model and serial number of ALL APPLIANCES, the quality, and quantity, square feet, and color of any woven floor covering in the shipment and auto, if any)
- Law 1599 Form (Ipeftini dilosi) stating that you will keep the goods in your possession for at least one year
- Letter from owner of goods authorizing Destination Agent to clear shipment Repatriating Greeks, persons with Greek ancestry, persons married to or children of Greek citizens, Greek Military and foreign EEC members
- Customer must have been abroad for at least two years
- Certificate of Repatriation (allows a Customer to bring goods into Greece duty-free) Inventory list
- Foreigners coming to work
- Certificate of Secondary Residence
- Housing Contract

CUSTOMS REGULATIONS

- CUSTOMER MUST BE IN GREECE AT TIME OF CUSTOMS CLEARANCE AND HIS PASSPORT MUST BE PRESENTED
- If shipment belongs to GREEK REPATRIATE, OWNER MUST PERSONALLY ATTEND CLEARANCE
- Personal effects and household goods are generally duty-free
- ALL ITEMS brought in must be re-exported, or customs duty will be assessed when leaving
- For foreigners coming to work in Greece, VAT (Value Added Tax) is payable on all goods

DUTIABLE/RESTRICTED ITEMS

- Only one of each appliance allowed – advise make and serial number on inventory
- Office equipment such as facsimile, photocopies and telephone systems are dutiable

PROHIBITED ITEMS

- Alcohol and tobacco products
- Firearms
- Matches
- Drugs and medicines
- Playing cards

MOTOR VEHICLES

- Must be in owner's possession for at least six months
- Restrictions apply to vehicles with diesel engines
- Duties vary according to make, model and length of time car owned
- Documents required:
 - ◊ Consular Certificate from origin
 - ◊ Must be listed on household goods inventory
 - ◊ Registration plates and vehicle road license showing that the appropriate road tax has been paid in the country of origin
 - ◊ Drivers Licence

Customs Duties For Vehicles and Household Goods

Note: This information has been obtained from Greek Customs Authorities and the Ministry of Finance, and is accurate as of April 1999. However, if you plan to bring property into Greece duty-free, you should obtain current information directly from the **Greek Consulates** in the area of your residence, or by the **Greek Customs Office (DIPEA)** Akti Kondili 32, Piraeus, tel. 210 4623-615 & 210 462-7705; or through the **18th General Directorate of Customs**, of the Greek Ministry of Finance, 40 Amalias Street, 105 58 Athens, tel. 210 324-5552/5587, fax 210-324-5593, website: www.gsis.gr.

Please be careful to comply with customs regulations: violations can result in fines or confiscation of the items involved.

Importation of a Car by Tourists

A tourist in Greece is allowed to import into the country duty free a vehicle intended only for his/her personal use for the period of his/her visit. This provision applies only to those who meet the Greek definition of a "tourist": persons arriving in Greece who have their habitual residence abroad and stay abroad at least 185 days in a period of twelve months.

A "tourist" may not engage in any work while in Greece. The vehicle of such a tourist can be driven in Greece for a maximum of six months in one year. Subsequently, the car must be either taken out of the country or be "immobilized", (sealed by Greek Customs Authorities and stored in a designated parking facility or at a place designated by the vehicle's owner).

It is not necessary for the vehicle to circulate for six consecutive months. Every time the owner departs Greece, the vehicle must be sealed. To circulate again after six months the car's owner must prove that he/she was abroad for those six months.

The spouse, parents, and children of the importer may use the vehicle, provided they are also tourists as defined above. The vehicle cannot be transferred, leased, loaned, or donated in any other manner. Use of the vehicle other than the private use of the owner and the members of his/her immediate family will result in fines from approximately 800 euro to the full duties and tax for the vehicle.

If the vehicle does not leave the country or remains "immobilized" for over six months, its owner will be asked to pay a fine for over the legal limit. The Customs Authorities may seize the car if the legal limit has been exceeded by one year.

Those who use the special provisions of Customs regulations to import their household items at duty-free or reduced Customs duty rates when they "repatriate" to Greece (see below) are not permitted to import a vehicle under "tourist" status until three years after the date of their original "repatriation". At that time, the importer will have to provide proof that he/she has established a permanent residence elsewhere and is a true "tourist" in Greece.

Importation of Vehicles and Household Effects for Permanent Residence

Persons who are taking up permanent legal residence in Greece ("repatriating") may be allowed to import their vehicle and household effects without payment of Customs duty. This special provision of Greek law can apply to someone only if he/she is granted a residence permit before arriving in Greece. In general, such permit is granted only to those who are of Greek descent, are married to Greek citizens, or are also being granted work permits. (A Greek citizen may also be allowed to use this provision of law if he/she is moving back to Greece after having been legally residing outside of

Greece.) The studies at a University or another faculty of a country do not mean that the person has his/her usual residence in this country. In any case, the person wishing to import the items must contact the nearest Greek consulate in his/her country of residence, providing a list of all the items and proof of foreign residence; the Greek Consulate will provide the certificate required for duty-free import.

A vehicle imported under this provision must have been owned by the person settling in Greece for at least six months immediately prior to his/her move to Greece. New vehicles are subject to VAT. All vehicles are subject to the normal fees for license plates (circulation fees).

A vehicle brought into Greece duty-free cannot be sold or transferred for one year after customs clearance. In the event that the beneficiary wishes to sell the household effects and the vehicle(s), before the restrictive year lapses, he must pay the duties that a relief was granted on top of the dues for overdue payment from the time of the import. After the restrictive year the beneficiary, with the approval of the Customs Authority, may sell the vehicle, provided that a percentage of the registration duties is paid depending on the time that has lapsed from the date the vehicle was imported. During the annual restrictive period vehicles may be driven, apart from the beneficiary, by his/her spouse or single children. If the beneficiary is single, then his/her parents and single brothers and sisters are allowed to drive the vehicle. Persons who wish to transfer their usual residence in Greece, in order to enjoy reduced taxation on the imported items, need to produce to the customs authorities a certificate (Pistopiitiko metoikesias), issued by the competent Greek consulate in the area of their residence abroad.