



**ΑΑΔΕ**

Independent Authority  
for Public Revenue (IAPR)

SERVING PUBLIC INTEREST  
AND SOCIETY AT LARGE

# FAQs for Greeks abroad and Non-residents

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## 1 Import

This **Question-Answer Guide for Greeks Abroad and Non-Residents** was prepared by the Service Directorate (DEXY) of the Independent Authority for Public Revenue (IAPR), in the context of the questions raised during the **webinar of July 9, 2025**, which was addressed to **domestic residents of Greece and tax residents abroad**.

The purpose of the Guide is to provide **clear, up-to-date and useful answers** to the most frequently asked questions by participants, regarding:

- the **transfer of tax residence**,
- the **assignment of the TIN and Authentication Key**,
- the **access to IAPR's digital services**,
- the **tax incentives to attract new tax residents** (articles 5A, 5B, 5C of the Income Tax Code),
- as well as the **possibilities for information and communication with the IAPR**.

The Guide is **informative and practical in nature**, is based on the current institutional and operational framework of the IAPR services and **is updated periodically**, so as to meet the needs of Greeks abroad.

## 2 Tax Residence

1. **Q When is someone considered a tax resident of Greece?**

**A** According to the provisions of paragraphs 1 and 2 of article 4 of Law 4172/2013, a natural person is a tax resident of Greece if:

- a) has in Greece his permanent or principal residence or his usual place of residence or the centre of his vital interests, i.e. his personal and financial ties, or
- b) is a consular, diplomatic or public official of similar status or a public servant who has Greek citizenship and serves abroad.

Without prejudice to the above, a natural person who is present in Greece for a period exceeding one hundred and eighty-three (183) days, cumulatively, during any twelve-month period, is a tax resident of Greece from the first day of his presence in Greece. The previous paragraph does not apply to natural persons who are present in Greece exclusively for tourist, medical, therapeutic or similar private purposes and whose stay does not exceed three hundred and sixty-five (365) days, including short periods of stay abroad.

2. **Q How is the tax residence of an individual transferred abroad?**

**A** Natural persons who request a change of their tax residence in the year following their departure, follow the procedure set out in Decision 1201/2017 of the Governor of IAPR, while for previous years, they follow the procedure of Circular 1177/2014, but with the supporting documents provided for in Decision 1201/2017 of the Governor of IAPR.

The application is submitted electronically through the "My Requests" application on the myAADE digital portal ([myaade.gov.gr](http://myaade.gov.gr)), selecting the Thematic Group "Income" and then the procedure "Residents abroad - procedure for changing tax residence".

3. **Q How is the tax residence of a natural person transferred from abroad to Greece?**

**A** The taxpayer who wishes to transfer his tax residence to Greece submits a relevant request through the "My Requests" application on the myAADE digital portal ([myaade.gov.gr](http://myaade.gov.gr)), selecting the procedure "Changes in personal data except for declaration of death and heirs" in the thematic section "Registry".

4. **Q What if spouses/partners live in different countries?**

**A** The tax residence of the spouses may be different (Decision ΣΤΕ 1445/2016, Decision 1201/2017). Therefore, spouses/partners in a civil partnership may submit separate Income Tax Returns or submit a joint Income Tax Return on which a

separate assessment will be made. However, it is noted that residence is one of the criteria for determining tax residence.

**5. Q Is it necessary to submit a tax residence certificate every year?**

**A** No, it is not required to be filed annually. However, foreign tax residents are required in any case, if called upon, to present the tax residence certificate to the competent authority, in order to prove their country of tax residence (Decision 1032/2025 of the Governor of IAPR).

**6. Q What documents are needed to change tax residence?**

**A** Required documents:

- Forms A110, D210
- Declaration of acceptance of the notification of all kinds of acts, documents and individual notifications of the Tax Administration to the contact details declared to the Tax Administration, in the event that the appointment of a tax representative is not desired.  
Otherwise, a written declaration of acceptance of the appointment of a Tax Representative with a certified original signature of the latter.
- Tax residence certificate.
- Supporting documents proving departure and settlement in the country declared as a resident, in order to establish that the individual has completed at least 183 days in that country within a certain tax year, i.e. in the year preceding the one in which the change request is made.
- Additional supporting documents in the event that one of the spouses or parties to a cohabitation agreement requests a change in their tax residence while the other remains a tax resident of Greece.

Foreign public documents are submitted certified according to international law and translated by the competent bodies.

**7. Q Must a Greek citizen who works as a member of a European Union mission in a third country outside the EU be declared as a tax resident abroad?**

**A** Employees (officials and other servants) of the EU institutions and bodies shall not change their tax residence and shall continue to retain the tax residence they had at the time of entering the service of the institution [Article 13 of Protocol (No 7) on the Privileges and Immunities of the EU]. However, not all employees and other servants fall within the provisions of Article 13 of Protocol (No 7) on the Privileges and Immunities of the EU.

**8. Q What is the process for changing your residential address from abroad to Greece?**

- A** The interested party submits the change of data using the form (D210) on the myAADE digital portal ([myaade.gov.gr](http://myaade.gov.gr)) through the IAPR Digital Reception and Request Management Application "My Requests", by selecting the procedure "Changes in personal data except for declaration of death and heirs" in the thematic section "Registry".
- Cases of natural persons falling under the provisions of articles 5A, 5B, 5C of Law 4172/2013 (ITC) are excluded.

### 3 TIN – TAXISnet Codes – Personal Number (PN)

9. **Q Is it possible to submit documents with a digital signature?**  
**A** To obtain a TIN & Authentication Key in the event of presenting a foreign public document, it must be authenticated and officially translated into Greek. Authentication precedes translation and must bear either the Apostille notation for those countries that have acceded to the Hague Convention, or the consular visa for other cases.
10. **Q Can two spouses use the same Greek mobile number for TIN and Authentication Number assignment?**  
**A** Yes. It is filled in the "Telephone Number" field on the "Contact Information" tab of the digital application for obtaining a Tax Identification Number & Authentication Number.
11. **Q How is a TIN issued for a foreign resident?**  
**A** The application is submitted electronically through the digital application "TIN & Authentication Number Assignment" on the myAADE digital portal ([myaade.gov.gr](http://myaade.gov.gr)). All contact details, including telephone and email, are required. A one-time code is also sent to the email for confirmation.
12. **Q Can a foreign phone number be registered?**  
**A** The "telephone number" field in the "Contact Information" tab in the digital application for the Acquisition of a TIN and Authentication Number is completed with ten (10) numeric digits, without the possibility of entering international prefixes or special characters.
13. **Q Is it mandatory to indicate the TIN of the foreign country of the foreign resident in the digital application for obtaining a TIN & Authentication Number?**  
**A** Yes, as well as the taxpayer's full residential address abroad and his email address.
14. **Q For a foreign resident who already has a TIN and wishes to issue an Authentication Number (individually), is a Greek contact telephone number required?**  
**A** a) **Data for automatic sending of the Authentication Number**  
In order for the Authentication Number to be sent immediately to the taxpayer's mobile phone and email, without the need for further identification, the following conditions must be met:

- The taxpayer must have **an IBAN at a Greek payment institution**, where he appears as the beneficiary. The data is filled in in the IBAN field.
- The taxpayer must have a **mobile phone in his name from a Greek mobile phone service provider** and must have registered this mobile phone with the payment institution, so that his details can be cross-checked. At this point, the provider is selected from a relevant price list.

**b) For manual sending of an Authentication Number**

The applicant fills in the mobile phone number with numeric digits without spaces or dashes. By pressing the "Confirm mobile phone" button, the system sends a code via SMS to the registered mobile phone, which is then filled in in the next field. It is noted that if a mobile phone number is not filled in to which the service can send a confirmation code, the submission of the application for an authentication key cannot be completed.

**15. Q What is a "personal number"?**

**A** The Personal Number is the new single identification number for citizens in transactions with the State. Its issuance requires the existence of a TIN.



## 4 Appointment of Tax Representative and Authorizations

**16. Q How is a tax representative appointed in Greece?**

**A** The designation is made by power of attorney or solemn declaration in Greece, at a consulate or embassy, or via gov.gr, provided that the taxpayer has personal TAXISnet codes.

**17. Q What documents are required to appoint a tax representative?**

**A** For the appointment of a tax representative, the following may alternatively be submitted:

- Power of attorney drawn up in Greece or at a Greek consulate or embassy. In the event of presentation of a foreign public document, it must be authenticated and officially translated into Greek. Authentication precedes translation and must bear either the Apostille notation for those countries that have acceded to the Hague Convention, or the consular visa for other cases.
- A simple solemn declaration either from gov.gr if the interested party already has TAXISnet codes, or from the Citizens' Service Center, or the consulate, or from the Greek embassy abroad with a certified original signature for the appointment of a tax representative, which will include the details of the tax representative and his/her identification document.
- Written declaration of acceptance of the appointment of a Tax Representative with a certified original signature of the Tax Representative in case the request is submitted by the taxpayer himself.

NOTE: When drafting the power of attorney or the Solemn Declaration for the appointment of the tax representative, the taxpayer must state where the notification of all types of acts, documents and individual notifications from the Tax Administration will be made (whether it will be made to the tax representative or to him/her and the tax representative).

**18. Q Is it possible to submit a Solemn Declaration through gov.gr in order to appoint a tax representative? If so, can it be done using third-party codes?**

**A** Yes, but only by using the same person's personal TAXISnet codes and not those of a third party.

## 5 Income

### 5.1 Tax incentives to attract new tax residents

**19. Q What does "alternative and special taxation" mean and what categories are provided for?**

**A** Alternative taxation (articles 5A and 5B of the ITC) and special taxation (article 5C of the ITC) concern tax incentives provided to natural persons, tax residents abroad, in order to transfer their tax residence to Greece.

These incentives are provided for in articles 5A, 5B and 5C of Law 4172/2013 (ITC) and are addressed to different categories of taxpayers:

- Article 5A: Natural persons, foreign tax residents, of high financial standing, who import capital and make significant investments in Greece.
- Article 5B: Natural persons, tax residents abroad, who are beneficiaries of a pension arising abroad.
- Article 5C: Natural persons, tax residents abroad, who provide services in Greece within the framework of an employment relationship, within the meaning of paragraph 2 of article 12 of the ITC, exercised either to a domestic legal person or legal entity in Greece or to a permanent establishment of a foreign company in Greece, or who proceed to start an individual business activity in Greece.

Detailed information on the incentives to attract new tax residents under articles 5A, 5B, 5C of the ITC is available on the IAPR website ([www.aade.gr](http://www.aade.gr)), in the section: **Greeks abroad & Non-residents > Income Taxation > Tax incentives in order to attract New Tax Residents**, where the relevant Guide (Guide for articles 5A, 5B and 5C) is also posted.

**20. Q What applies regarding the special method of taxation of income from employment and business activity (article 5C of the Income Tax Code)?**

**A** Article 5C of Law 4172/2013 (ITC) provides for a special method of income taxation for natural persons who transfer their tax residence to Greece and obtain income from salaried employment or individual business activity in Greece.

Persons subject to the special taxation method of article 5C of the ITC:

- They are exempt for seven (7) tax years from income tax on fifty percent (50%) of their income from paid employment and/or business activity that they acquire in Greece.
- They are exempt for seven (7) tax years from the annual objective expense, which arises based on a residence (main and secondary) and passenger cars for private use, regardless of the number of vehicles.

Eligibility requirements

The natural person is required, cumulatively:

- not have been a tax resident of Greece for five (5) out of the six (6) years prior to the transfer of his tax residence to Greece,
- to transfer his tax residence from a member state of the EU or the EEA or from a state with which an administrative cooperation agreement in the field of taxation is in force with Greece,
- to provide services in Greece within the framework of an employment relationship, within the meaning of article 12(2) of the ITC, exercised either in a domestic legal person or legal entity in Greece or in a permanent establishment of a foreign company in Greece, or to exercise individual entrepreneurial activity in Greece.

21.     **Q     How is the application for inclusion in the special method of taxation of income from employment and business activity (Article 5C of the ITC) submitted?**

**A**     From 03.10.2025 and onwards, the submission of requests for inclusion in the provisions of article 5C of the ITC is carried out through the myAADE digital portal ([myaade.gov.gr](http://myaade.gov.gr)), going to: **Applications > Tax Services > Income > Submission of a request for inclusion in a special taxation method (article 5C of the ITC)**. The relevant application provides detailed instructions for use and a manual of FAQs regarding the eligibility requirements, the required supporting documents and the method of submitting the application.  
 Furthermore, on the IAPR website ([www.aade.gr](http://www.aade.gr)), in the section: **Greeks abroad & Non-residents > Income Taxation > Tax incentives in order to attract New Tax Residents**, the Guide for articles 5A, 5B and 5C is posted.

22.     **Q     What applies to beneficiaries of a pension received abroad who transfer their tax residence to Greece (Article 5B of the ITC)?**

**A**     Article 5B of Law 4172/2013 (ITC) provides for alternative taxation of income of natural persons, beneficiaries of income from pensions arising abroad, who transfer their tax residence to Greece.  
 Eligibility requirements:  
 The natural person is required, cumulatively:
 

- to not have been a tax resident of Greece for the previous five (5) out of the six (6) years prior to the transfer of his tax residence to Greece, and
- to transfer his tax residence from a state with which an administrative cooperation agreement in the field of taxation is in force with Greece.

 The natural person subject to the alternative method of income taxation according to article 5B of the ITC, pays tax each tax year independently at a rate of seven percent (7%) for all of his income earned abroad. Income earned domestically is taxed according to the general provisions.

On the IAPR website ([www.aade.gr](http://www.aade.gr)), in the section: **Greeks abroad & Non-residents > Income Taxation > Tax incentives in order to attract New Tax Residents**, the Guide for articles 5A, 5B and 5C is posted.

23. Q **How is the application for inclusion in the special taxation regime for foreign pensioners (article 5B) submitted?**

A The application for inclusion in the provisions of article 5B of the ITC is submitted through the "My Requests" platform of the IAPR.

24. Q **What applies regarding the alternative taxation of income arising abroad of natural persons who transfer their tax residence to Greece (article 5A of the ITC)?**

A Article 5A of Law 4172/2013 (ITC) provides for an alternative method of taxation of income arising abroad for natural persons who transfer their tax residence to Greece.

Eligibility requirements:

Cumulatively, the natural person is required to:

- to not have been a tax resident of Greece for the previous seven (7) out of the eight (8) years prior to the transfer of his tax residence to Greece, and
- to prove that he or his relative, within the meaning of case f of article 2 of the ITC or through a legal person or legal entity in which or in which, respectively, he or she holds the majority of the shares or stakes, invests in real estate or businesses or securities or shares or stakes in legal persons or legal entities based in Greece. The amount of this investment cannot be less than five hundred thousand (500,000) euros. The investment must be completed within three (3) years from the date of submission of the application.

The second above condition is not required to be met, provided that the person concerned is a natural person who has obtained and maintains a residence permit for investment activity in Greece, in accordance with the provisions of article 16 of Law 4251/2014, as in force.

The said natural person is subject to tax in accordance with the general provisions of the ITC on his taxable income arising, within the meaning of article 5(1), in the country.

For all income of foreign origin, it is paid annually at tax deduction of 100,000 euros.

On the IAPR website ([www.aade.gr](http://www.aade.gr)), in the section: **Greeks abroad & Non-residents > Income Taxation > Tax incentives in order to attract New Tax Residents**, the Guide for articles 5A, 5B and 5C is posted.

25. Q **How is the application for inclusion in the alternative method of taxation of income arising abroad of natural persons who transfer their tax residence to Greece (article 5A) submitted?**

- A The application for inclusion in the provisions of article 5A of the ITC is submitted through the "My Requests" platform of the IAPR, and is accompanied by proof of the transfer of the minimum investment amount of case b of par.1 to an account of a financial institution established in Greece (article 11 of Law 5000/2022).

## 5.2 Avoidance of double taxation

### Q What applies to the avoidance of double taxation?

- A The Double Taxation Avoidance Agreements (DTAAs) concluded by Greece establish rules for the taxation of certain types of income (pensions, income from real estate, dividends, interest, etc.) so that either certain tax rates are applied, or the possibility of exclusive taxation of a certain type of income in one of the two contracting states is given and the avoidance of double taxation of income is ensured. As regards Greece, in order to apply the DTAAs, the taxpayer must submit either the "Request for the Application of the Double Taxation Avoidance Agreement between Greece and ...." completed and signed by the same person and by the tax authority of the other state, or the above application completed and signed by the same person and a separate Tax Residence Certificate, as referred to in Circular 2074/2022.

### Q With which countries does Greece have a Double Taxation Avoidance Agreement?

- A Greece maintains DTAAs with more than fifty-five (55) countries. The full list is published on the IAPR website, in the section: **International issues > Issues of International tax content > B) Institutional Framework for Double Taxation Avoidance Agreements > Summary table of Double Taxation Avoidance Agreements**, you can follow the link: [https://www.aade.gr/sites/default/files/2025-11/pinakas\\_sadf\\_2025\\_11.pdf](https://www.aade.gr/sites/default/files/2025-11/pinakas_sadf_2025_11.pdf). Also, the texts of the laws by which the applicable DTAAs have been ratified are published on the IAPR website, in the section: **International issues > International tax issues > B) Institutional Framework for Double Taxation Avoidance Agreements > Laws**, you can follow the link: <https://www.aade.gr/diethni-themata/themata-diethnoys-forologikoy-periehomenoy/keimena-symbaseon-symfonion-apofygis-diplotis-forologias-tis-elladas>.

The texts are in Greek and English or French in the same electronic file.

## 5.3 Income Tax Returns

28. Q Is it mandatory for a foreign resident to file a tax return in Greece?

- A** Adult tax residents abroad are required to file a tax return in Greece only when they acquire real income, taxable in any way (e.g. based on a scale or independently) or exempt, from sources in Greece. On the contrary, a foreign resident who owns e.g. a secondary residence/passenger car in Greece or purchases a property/car in Greece, provided that he does not acquire real income in our country, is not required to file an income tax return, as this results from the combination of the provisions of article 67(1) with the provisions of case h of article 33 of the ITC (Dec.1067/2015). Furthermore, foreign tax residents who obtain income exclusively from interest on government bonds and treasury bills of the Greek State, as well as from interest on corporate bonds of article 37(5) of the ITC are not required to submit an income tax return (article 67(1) of the ITC).

Finally, minor tax residents abroad are required to submit an income tax return only when they acquire income from employment or from a pension due to the death of their father or mother, taxable in any way or exempt, from a source in Greece, while their other income from a source in Greece is added to the income of the parent exercising parental responsibility (paragraph 1 of article 67, paragraphs 4 and 5 of article 11 of the ITC).

**29. Q Can I file tax returns without an accountant?**

- A** Yes, returns (income tax, unified property tax, VAT, etc.) are submitted electronically through the myAADE digital portal ([myaade.gov.gr](http://myaade.gov.gr)) with personal TAXISnet codes. Alternatively, they can be submitted by a third party/accountant, provided that the necessary authorization is in place.

**30. Q Can a foreign resident also have the status of a farmer in Greece?**

- A** According to Circular 2064/2023, the acquisition, existence or maintenance of a single capacity in Greece (capacity as an executive or non-executive member of the Board of Directors of a S.A. or manager of an LLC or PCC or a personal company or participation in the administration or management of a legal entity) or the individual exercise of an activity in Greece [(exercise of a real estate exploitation business or agricultural business activity or exercise of a secondary (intermittent or incidental) activity (profession or business)], is not sufficient to establish tax residence in Greece, when the natural person proves that he has organized his life in a permanent and continuous manner abroad (S.C. 93/2020, S.C. 321/2020, S.C. 403/2020, S.C. 418/2020, S.C. 1572/2020, S.C. 1242/2021, S.C. 1243/2021, S.C. 2722/2021, S.C. 121/2022, S.C. 2256/2022).

**31. Q What applies to income from investments abroad (dividends, interest, profits from shares)? Must they be declared in Greece?**

- A A taxpayer who has his tax residence in Greece is subject to tax on his taxable income arising domestically and abroad, namely his worldwide income acquired within a certain tax year.

**32. Q What is the tax regime governing citizens working in international organizations?**

- A Both the issue of tax residency and the issue of taxation of the remuneration of taxpayers working in International Organizations are examined on a case-by-case basis after the entry into force of Law 4172/2013.

In particular, it is examined whether the Statute of the International Organization includes special regulations for the above issues or whether there are any more specific provisions in international conventions, operating regulations, relevant Protocols, etc. governing the establishment and operation of the Organization as well as in the laws ratifying them. In addition, it is examined whether the taxpayer working in an International Organization as well as the income he or she acquires fall under any more specific regulations.

**33. Q What are the possible tax exemptions for employees working in International Organizations as well as for retirees of these Organizations?**

- A It is examined on a case-by-case basis, based on what was mentioned in the answer to the above question, for both employees and retirees.

**34. Q How are minor residents of Greece who receive benefits/income/pension from abroad taxed?**

- A Based on the provisions of domestic legislation (article 11(4) of the ITC), the income of minors is added to the income and is taxed in the name of the parent exercising parental responsibility and in any case in the name of the spouse, who is considered in principle liable for submitting the declaration. However, there are two cases for which the minor child is subject to his own obligation to submit an income tax declaration:

- a) for the income that the minor acquires from an employment relationship, in accordance with article 12(2) of the ITC,
- b) for the income from pensions received by the minor child, due to the death of his father or mother.

With regard to taxation, the provisions of domestic legislation apply, subject to the provisions of the DTAAs.

**35. Q How is income from real estate located abroad and acquired by tax residents of Greece taxed?**



- A** A taxpayer who has his tax residence in Greece is subject to tax on his taxable income arising domestically and abroad, namely his worldwide income acquired within a certain tax year.

Codes 029-030 of form E1 of the income tax return are completed by the taxpayer in the event that he/she acquires income and/or has property and/or maintains a financial account abroad and the country is selected or completed, as well as one of the following categories:

1. Income abroad
2. Property abroad (which includes, among other things, real estate and other assets).



## 6 Real Estate - Unified Property Tax (ENFIA)

36.    **Q    What obligations does a foreign resident have with a property in Greece?**
- A**    He must declare it in E9 from the year following the acquisition and pay the corresponding ENFIA. If the property is leased, the leases are declared in E1. A necessary condition for submitting tax returns is the possession of access codes for the digital services of the IAPR.
37.    **Q    Is capital gains tax applicable to the sale of property?**
- A**    The taxation of capital gains on the transfer of immovable property with a burdensome cause is suspended until 31.12.2026 (article 41 of the ITC).

## 7 Vehicles

38. **Q What applies to the purchase of a car in Greece by a natural person who is not a permanent resident of Greece?**
- A** A non-permanent resident of Greece can purchase a vehicle; however, the use and insurance must be declared with a Greek TIN.
- A motor vehicle is subject to traffic fees if it is registered in Greece. That is, if the car has Greek license plates, regardless of whether the owner is a permanent resident or not, the same obligations regarding traffic fees apply:
- Payment of traffic fees each year (by December 31 for the following year). Traffic fees are collected during the period from November 1 to December 31 of the previous year to which it relates.
- In order for a vehicle not to be subject to traffic fees, it is possible to declare immobility. Immobility is declared to the Tax Administration electronically, through the Single Digital Portal of Public Administration (gov.gr - SDP) by the owner or possessor of the vehicle.
- The owner of the vehicle in Greece must have a Greek TIN, insure it and pay the traffic fees as normal. If the vehicle is exported and re-registered abroad, the above obligations cease.
39. **Q What are the conditions for importing cars (cases of purchasing a vehicle from abroad)?**
- A** To import a vehicle, the relevant registration fees in Greece must have been paid. The motor vehicle is subject to traffic fees if it is registered in Greece.
40. **Q In the GCC countries (Saudi Arabia, UAE, Kuwait, Qatar, Bahrain, Oman) is it required to own the vehicle for 6 months before import or do other regulations apply?**
- A** The motor vehicle is subject to traffic taxes if it is registered in Greece.
41. **Q What are the terms and conditions for granting exemption from customs and tax charges for means of transport for natural persons who transfer their "habitual abode" to Greece (relocation)?**
- A** Under the provisions of article 157 of law 5222/2025 "National Customs Code", an exemption from registration tax is granted to any natural person who had his habitual abode outside Greece, as defined in case e) of article 135, for at least the last twenty-four (24) months prior to its transfer to Greece, for vehicles imported from a third country or received from another EU member state.
- Under the provisions of case e) of article 135 of Law 5222/2025 "National Customs Code", "Habitual abode" is defined as the place where a person habitually resides, that is, at least one hundred and eighty-five (185) days, continuous or not, per

twelve months, 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.

The habitual abode of a person whose professional ties are situated in a place other than the place of his personal ties and who is therefore obliged to reside successively in different places situated in two or more countries shall be deemed to be in the place of his personal ties provided that he returns regularly to that place. This latter condition shall not be required where the person resides in a country for the purpose of carrying out a mission of a fixed duration.

Attending a university or other school does not entail a transfer of habitual abode. With regard to means of transport, an exemption is granted when the specific means of transport that the beneficiary used in his previous place of residence for at least six (6) months prior to the issuance of the relocation certificate and are listed on the relocation certificate are imported. In this case, a full exemption is granted from the corresponding registration fee on the means of transport and, if they originate from a country outside the EU, from the customs duty and from the corresponding VAT.

**42. Q Is there any exception to the 6-month use of the car before its import (relocation) (article 157(3) of law 5222/2025-A' 134)?**

**A** When the beneficiary moves from the continents of America, Africa or Australia, as well as from the States of Iraq, Jordan, Kuwait, Saudi Arabia, Bahrain, Qatar and the United Arab Emirates and regardless of whether he used a car in his previous place of residence, he may acquire a passenger car or a motorhome, even after the issuance of the relocation certificate, on the condition that customs clearance will be carried out within twelve (12) months from the issuance of the relocation certificate and on the condition that the beneficiary has a driving license (Greek or foreign) that is valid at the time of the issuance of the relocation certificate and will pay the VAT in Greece. In this case, when the car has been acquired in another EU country, it is not necessary for the VAT and other taxes to have been paid in the EU country in which it was acquired, because the VAT definitely.

In particular, it is provided for:

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

In the above cases, the corresponding VAT is paid.

It is noted that the registration of passenger cars that are subject to the original specifications of the European exhaust emission standards Euro 3, 2 and 1, as well as those that are not subject to the specifications of the European conventional technology pollutant emission standard and for which carbon dioxide emissions are not proven (Euro 0), is prohibited.

**43. Q Which persons are entitled to drive a car with foreign license plates in Greece, that is, with the temporary import-use regime and for how long (temporary import)?**

**A Eligible persons are:**

Persons with habitual abode abroad who are temporarily visiting Greece (Tourists). The right of temporary import-use is granted to this category for means of transport and items for personal use, under the following specific conditions:

- the person must have their habitual abode outside Greece
- to come temporarily to Greece
- to use the means of transport and personal items for private use

The duration of stay in the temporary import-use regime is set at six (6) months, continuous or not, per twelve-month period. In exceptional circumstances, the competent Customs may, at their discretion, grant an additional extension of up to fifteen (15) days. Specifically, passenger vehicles temporarily imported-transported by persons with their habitual abode abroad, who do not carry out a professional activity in Greece, provided that they are not re-exported - re-shipped upon the expiry of the (6) month period, must be immobilised upon application by the beneficiary to the competent customs authority, and remain immobilised for a minimum of (6) months and a maximum of (24) months. In order for the beneficiary to be able to re-circulate the immobilised passenger vehicle, he must prove during the last 12 months prior to the lifting of the immobilisation of the vehicle that he had his habitual abode abroad, i.e. that the beneficiary remained abroad for at least 185 days after the immobilisation of the vehicle. If 24 months have passed since the immobilisation, the vehicle is declared unclaimed. If he lifts the immobilisation of his vehicle before 24 months and has the right to circulate, he may re-circulate it for 6 months by paying traffic fees for the entire period.

The immobilization process and its lifting are now carried out digitally as defined in Circular 2052/16-8-2023 (Online Publication Number: 9ΣΔ646ΜΠ3Ζ-Ξ98).

## 8 Payments & Bank Accounts

44. **Q** **Is IBAN accepted by institutions such as VIVA or Revolut?**  
**A** Yes, as long as the IBAN is active and in the taxpayer's name. It is not required to come from a systemic Greek bank.
45. **Q** **Are foreign bank accounts (of foreign banks) accepted in the IAPR information system?**  
**A** Yes, IBANs of foreign banks can be declared for tax refunds or payments, as long as they are in the taxpayer's name.
46. **Q** **Can foreign cards be used for tax payments?**  
**A** Yes, as long as the card was issued by a bank in a country participating in the Single European Payments Area (SEPA).  
A list of countries within the Single European Payments Area (SEPA) is posted on the IAPR website.
47. **Q** **Is it mandatory to declare domestic and foreign bank accounts (Greek and foreign banks) in the IAPR information system?**  
**A** The declaration/disclosure of the payment account number (IBAN) held by the beneficiary, both to payment service providers within Greece and abroad, is carried out in accordance with the provisions of article 1(2) of Decision 1140/2006 (B' 1862) of the Minister of Economy and Finance.

## 9 Contact – Support

48. **Q What are the possibilities for communication with the IAPR by natural persons residing abroad?**
- A** Citizens residing abroad can contact the IAPR in the following ways:
- Digitally through [my1521](#) Taxpayer Services, provided they have TAXISnet codes, for submitting questions 24 hours a day, 7 days a week.
  - By phone, at 1521 (from Greece), from Monday to Friday, 07:00-20:00.
- Furthermore, on the IAPR website ([www.aade.gr](http://www.aade.gr)) and in the **Services- Information** and **Greeks abroad & Non-residents sections**, guides, FAQs and supporting material for tax procedures are available.
49. **Q How can I stay informed about tax issues and actions concerning Domestic Residents of Greece and Residents Abroad?**
- A** On the IAPR website ([www.aade.gr](http://www.aade.gr)):
- In the section **Greeks abroad & Non-residents**, [Tax Webinar](#) is posted for Greeks & tax residents abroad (9/7/2025) as well as relevant supporting material.
  - In the **Services - Information section**, useful guides, FAQs and procedure manuals are available, as well as links to the digital applications of the myAADE digital portal ([myaade.gov.gr](http://myaade.gov.gr)), where supporting material is included in each application.
- In addition, citizens can follow the official announcements and videos of the IAPR through its social media channels:
- [YouTube](#)
  - [LinkedIn](#)
  - [X](#)