



Disabled Persons

1. **Q** Registration tax-free import/receipt of a car by handicapped Greek citizens

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1. Beneficiaries

The beneficiaries are Greek citizens or nationals of the EU falling within the scope of one of the following categories of disabilities:

- Complete paralysis of the lower or upper limbs or am bilateral amputation of them.
- Movement disability of one or both lower limbs, having total disability percentage of 67%.
- Movement disability of one or both lower limbs, with participation of one or both upper limbs having a total disability percentage of 67%, out of which a percentage of at least 40% disability concerns one lower limb.
- Total blindness in both eyes, having a disability percentage of 80% and above.
- Intellectual disabilities with an IQ below 40.
- Autism, if it is accompanied by epileptic seizures or mental disability or organic psychosis, who due to these diseases have become disabled, with a total disability rate of sixty seven percent (67%) and above, are unable to work and have need help.
- Mediterranean anemia.
- End-stage renal or hepatic or pulmonary insufficiency or are kidney or liver disease or heart transplant recipients.
Congenital hemorrhagic mood (hemophilia) or cystic fibrosis or homozygous hereditary hypercholesterolemia, who, due to these diseases, have become disabled, with a total disability rate of sixty seven percent (67%) and above, are unable to work.

2. Extent of the registration tax exemption

The exemption includes both the registration tax and the road tax. The V.A.T., as well as the import duty (in the event the car is imported from any third country outside the European Union), should be duly paid.

3. Procedure – Submitted documentation

The registration tax exemption is granted by the competent customs authorities upon lodging the relevant customs declaration and the submission of the following documentation:

- Medical opinion of the Disability Certification Center (KEPA) of the National Social Security Institution (EFKA) according to the relevant customs legislation.
- A solemn declaration of law 1599/86, certifying that no other registration tax-free car has been received under the same provisions.

4. Remarks

The registration tax-free car must be of an engine up to 1.650 cc. Exceptionally, the handicapped beneficiaries having complete paralysis of the lower limbs or am bilateral amputation of them with a disability percentage of 80% are entitled to receive a registration tax-free car up to 2.650 cc., and the handicapped beneficiaries having complete paralysis of the lower limbs or am 20 bilateral amputation of them with a disability percentage of 100% are entitled to receive a registration tax-free car up to 3.650 cc.

However, the beneficiaries of a car up to 1.650 cc may receive a car of an engine



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exceeding the 1.650 cc, upon payment of a percentage of the registration tax corresponding to such car (i.e. 30% of the respective registration tax for those cars having engine 1.650 cc up to 2.000 cc and 58% of the respective registration tax for cars having engine above 2.000 cc). In this case, road tax should duly paid.

The car received may be also driven by one or two other persons, however the handicapped should get on it as well, upon customs authorities' prior permission issued upon handicapper's request, whereby are mentioned the persons that are going to drive the car and same should not reside far from the handicapper's residence. The car may be driven even without the beneficiary getting on it, under exceptional or urgent circumstances or in the event the driving takes place exclusively for servicing the needs of the handicapped.

The use of the car for any other reason –than servicing the needs of the handicapped– involves the imposition of penalties.

In the event the car ceases for any reason whatsoever to be used for the needs of the handicapped, before the lapse of a seven (7) year period as of its tax-free receipt, the registration tax due must be paid.

2. Q Registration tax-free import/receipt of a car by disabled due to war, by fighters of the National Resistance and the Democratic Army

A 1. Beneficiaries:

As disabled in the war are considered:

- the officers and soldiers at war
- the officers and soldiers of the three corps of Armed Forces, the Security Corps, the Fire Brigade and the Harbor Police Corps and the rural policemen
- the customs officers commissioned to the prosecution of smuggling, who are considered incapable for service, as a consequence of an injury or disease on duty and due to this reason they receive pension,
- the citizens who rendered disabled as of 21/4/1967 until 23/7/1974, due to their actions against the dictatorial regime.
- the fighters of the National Resistance, who rendered themselves disabled as a consequence of an injury on duty or due to their imprisonment and enclosing in the conqueror's camps or due to a disease resulting from the armed fights against the conqueror or from their enclosing in prisons and camps.
- the fighters of the Democratic Army provided that they were rendered disabled due to their capacity.
- Non-combatant of laws 812/43 and 1863/89.

2. –Procedure - Submitted documentation

The registration tax exemption is granted by the competent customs authorities upon lodging the relevant customs declaration and the submission of the following documentation:

- a medical decision issued by the ASYE (Army Supreme Health Committee), through which it is declared that the cars in question are necessary for the servicing of the needs of the disabled, taking into consideration the nature of the disability, which impedes walking.
- a solemn declaration of law 1599/86, by which they certify that have not received any other registration tax-free car, under same provisions.

The disabled of the National Resistance and the Democratic Army will additionally produce:

- A certificate issued by the competent Prefecture or the Directorate for



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Reservists, Fighters, Victims and Disabled in War / General National Defense Staff (DEPATHA / GEETHA), depending the case, by which it will be certified that the beneficiary is recognized as a fighter - member of an association of the National Resistance during 1941-1944 or the Democratic Army and

- A certificate testifying that a monthly war pension has been granted to them.

The fighters of the National Resistance and the Democratic Army are examined by the ASYE (Army Supreme Health Committee), upon reference by the DEPATHA/GEETHA, depending on the case.

3. Extent of the registration tax exemption

Said exemption includes the registration tax as well as the road tax.

The V.A.T. upon import, as well as the import duty (if the car is imported from a third country outside the E.U.), should be duly paid.

4. Remarks

The registration tax-free car must be of an engine up to 1.650 c.c. and of antipollution technology. Exceptionally, the paraplegic and the handicapped with a disability percentage of 100% are entitled to receive a registration tax-free car higher than 1.650 cc.

In specific cases, especially when the nature of disability, as well as the need for placement of an auxiliary driving system requires cars of an engine of higher than 1.650 cc, the cars received should be up to 2.000 cc., according to the opinion of the ASYE.

All aforementioned categories of beneficiaries may receive a car of higher cubic capacity, upon payment of a percentage of the registration tax corresponding to such car (i.e. 30% of the respective registration tax for cars having engine 1.650 cc up to 2.000 cc and 58% of the respective registration tax for cars having engine above 2.000 c.c.). In such case, there is no exemption from the road tax.

The car received may be also driven by one or two other persons, however the handicapped should get on it as well, upon customs authorities' prior permission issued upon handicapper's request, whereby are mentioned the persons that are going to drive the car and same should not reside far from the handicapper's residence. The car may be driven even without the beneficiary getting on it, under exceptional or urgent circumstances or in the event the driving takes place exclusively for servicing the needs of the handicapped.

The use of the car for any other reason than servicing the needs of the handicapped, involves the imposition of penalties.

In the event the car ceases for any reason whatsoever to be used for the needs of the handicapped before the lapse of seven (7) year period as of its tax-free receipt, the registration tax due must be paid.