



## Temporary Importation - Use

### 1. **Q** Beneficiaries

#### **A** **A. Persons having their normal residence abroad, temporarily visiting Greece.**

(Articles 3 and 4, Decision of the Minister of Economy and Finance no. D.247/88)

Normal residence is the place in which a person usually resides, that is to say, for at least one hundred and eighty five (185) days per twelve-month period, because of personal and professional bonds.

The right of temporary importation-use is granted to this category of persons concerning means of transport and personal items, under the following specific terms:

- the person has his/her normal residence outside Greece
- he/she comes to Greece temporarily
- he/she uses the means of transport and the personal items for private use.

#### **Duration – Vehicle circulation taxes**

The duration of temporary importation -use is determined at six (6) months, either continuous or not, per twelve-months.

Specifically, passenger vehicles which are temporarily imported-transferred by persons having their usual residence abroad, if they are not re-exported/sent back upon expiry of the six (6) month period, they must be immobilized by the competent Customs authority, upon request of the beneficiary and remain immobilized for six (6) months the least and twenty four (24) months the most.

In order for a person to be able to circulate again the immobilized passenger vehicle, he/she must prove that he/she had his/her normal residence abroad, during the last 12 months before the unsealing of the vehicle, i.e. that the beneficiary stayed abroad for at least one hundred and eighty five (185) days after the sealing of the vehicle.

If the above period of twenty four (24) months of customs immobilization expires, without the beneficiary person looking to the settlement –by any legal means-of the pending issues concerning the vehicle, it will be declared unclaimed.

For passenger vehicles bearing a valid temporary car license of another country, the circulation taxes provided for by the regulations in force are paid since they were subject to the procedure of temporary importation-use. For passenger vehicles bearing a valid regular car license of another country and, upon expiry of the initial six-month period of circulation, are not re-exported/sent back, the circulation taxes provided for by the regulations in force are paid, for the period of time they circulate beyond the initial six-month period.

Temporary importation, of a second means of transport by the same person is allowed, provided that the vehicle bears a valid regular car license of another country.

#### **B. Other special categories**

(Articles 6 and 18, Decision of the Minister of Economy and Finance no. D.247/88)

Temporary import is also provided in the following cases:

- Persons having their normal residence abroad and coming to Greece temporarily, exclusively in order to study at higher schools or universities. Such persons may import-use temporarily one passenger vehicle and personal items. The duration of stay is limited to the real duration of studies.
- Persons having their normal residence abroad and coming to Greece temporarily, exclusively and only to attend courses of further education or specialization at universities or faculties for further training which belong to legal entities of public law or university clinics. This category may import-use temporarily one



passenger vehicle and personal items, for a period of four (4) years from the beginning of further education or specialization.

- Foreigners having their normal residence abroad and coming to Greece temporarily, in order to work in execution of a fixed time contract with the Greek State, an organization of public law, legal entities that are supervised by the State, foreign commercial or industrial chambers or foreign governmental organizations and institutes established in our country, which offer a particularly specialized work of provisional form. This category may import use temporarily one passenger vehicle and household items, for as long as their work contract is effective.
- Foreigners having their normal residence abroad and coming to Greece temporarily, in order to work on a fixed time contract as teaching staff at universities and higher schools of our country or at institutions operating in Greece on the basis of bilateral educational agreements. This category may import-use temporarily one passenger vehicle and household items, for as long as their work contract is effective.
- Greek diplomatic, consular and other employees of the Ministry of Foreign Affairs, as well as employees equated with them, who return to Greece temporarily in execution of their duties. This category may import-use temporarily one passenger vehicle and household items, for a period up to five (5) years since they have arrived in Greece in order to execute their duties.

The five-year duration is extended to the entire period of stay of these category of employees in Greece in order to execute their duties, on condition that their stay at the Central Service is not due to their request, but to service needs, a fact that will be certified by the competent Public Service. An extension beyond the five-year period will be partially granted for a twelve (12) month period each time until the expiry of the employee's service in the Central Service.

- Persons having their normal residence in Greece, who stay and work abroad for at least six (6) months per twelve-month period. The following persons belong to this category:
  - Greek citizens, residents of Greece, who stay and work abroad, for at least six (6) months per twelve-month period.
  - Persons, spouses of who have transferred their normal residence to Greece, provided that they actually continue to stay abroad, after the transfer of the normal residence of their spouses.
  - Foreigners married to Greek permanent residents of Greece, provided that, after their marriage, they continue to actually stay abroad.

This category may import-use temporarily one passenger vehicle and personal items, for a period that is determined at six (6) months, whether continuous or not, per twelve-month period.

- Greek citizens having their normal residence in Greece, who study abroad as undergraduate or postgraduate students at foreign faculties, provided that they stay mostly abroad during each year of their studies. These persons may import one passenger vehicle and for a period of three (3) months, whether continuous or not, per calendar year.
- To Greek crews of commercial ships of overseas lines. Greek citizens, who have enlisted in commercial ships of overseas lines for at least 6 months per twelve-month period, belong to this category. The right is provided for one passenger vehicle and for six (6) months, continuous or not, per each twelve-month period.



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- To persons who transfer their normal residence to Greece.  
These people may import-use their passenger vehicle, and for a period of (1) month in order to proceed to the customs clearance of it, on condition that this period does not exceed the period within which the customs clearance of the vehicle must take place, according to the provisions of persons transferring their normal residence to Greece.
- Repatriating Greeks or of Greek descent political refugees. The right is provided only for the passenger vehicle, aiming at its customs clearance and for a period of six (6) months, on condition that this period does not exceed the period within which the customs clearance of the vehicle must take place, according to the provisions of persons transferring their normal residence to Greece.
- Diplomatic and consular employees of foreign diplomatic missions, the foreign staff of the Intergovernmental Immigration Committee for Europe (D.E.M.E.), the American assistance mission, the armed forces of the USA, the NATO, the 7206 American Unit, the Shooting Range in Crete, the employees of the European Union, the international organizations recognized in Greece (U.N., etc.), the foreign correspondents of foreign press and the foreign staff of the foreign Archaeological Faculties.

The circulation taxes, provided by the regulations in force, for passenger vehicles circulating under the procedure of temporary importation-use by persons of the above mentioned cases, a', b', c', d' and e', are due from the date of their importation except for those persons in case a whose their normal residence is in a member-state of the European Union and import a passenger vehicle bearing regular number plates of the member-state, which has issued the car license.

Detailed information on the special categories of persons mentioned above may be given by the local competent Customs authorities or the Ministry of Economy and Finance.

For the region of Attica, the competent service for passenger vehicles is the Directorate of Monitoring and Control of Customs Procedures with Economic Impact (DIPEAK - 32, Akti Kondyli st., Piraeus, tel: 210-4623963, 210-4625884) and in the region of Thessalonica, the A` Customs Office of Thessalonica (Harbor, tel: 2310-547525).

## 2. **Q** Means of Transport

**A** These are the passenger vehicles for private use, i.e.:

- Passenger cars up to nine (9) seats, including the driver or automotive caravans, with their trailers.
- Motorcycles or motorbikes.
- Pleasure boats for private use.
- Aircrafts for private use.
- Saddle horses.

## 3. **Q** Personal Items

**A** These are the items that the visitor has in his/her personal baggage, which he/she presents to the Customs House upon his/her arrival and are intended for his/her needs during his/her temporary stay in Greece, e.g.

- Clothing items.
- Cameras.
- Portable motion-picture cameras.



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- Portable video cameras.
- Portable radios.
- Cassette recorders.
- Portable musical instruments.
- Tents and camping equipment.
- Sports items (windsurfing, ski, bicycle, tennis rackets, etc.).
- Personal computer

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**4. Q Conditions (ARTICLE 1, Decision of the Minister of Economy and Finance no. D.247/88)**

**A** Passenger vehicles, upon their entrance in our country, must bear official (valid) number plates of regular or provisional series of the country which has issued the car license. Vehicle license has to be issued by the authorities of the country where the car is registered and insurance is also necessary.

Vehicles, for which temporary license has been issued, cannot be subject to temporary importation-use in case that it is expired. Also vehicles being already temporarily imported after the expiration of the license. In this case they have the option to put on Greek temporary plates and license so as to continue to circulate.

They are also not allowed to circulate or stay in the country under the procedure of temporary importation-use, beyond the validity date of the car license of provisional type. In order for the vehicles to continue being under the above procedure, the holders must be provided by the competent Customs authority with Greek plates and a car license of provisional type.

The beneficiary person must have a driving license for passenger vehicles.

As far as private passenger cars, registered in an EU member state, are concerned, it is provided that they must have been purchased according to the general taxation rules of the internal market of the member state where they have been purchased i.e. the owners must have paid the relevant taxes of that country or have been legally exempted from them and have not enjoyed, because of their export to another Community country or third countries, any tax relief or refund, including V.A.T.

An exception is provided for the means of transport that have been purchased in a member-state of the European Union:

- in the context of diplomatic and consular relations,
- in the context of recognized international organizations,
- In the context of concessions under the North Atlantic Treaty.

It is pointed out that the individuals possessing and circulating a car under the procedure of temporary importation-use are obliged to prove to Customs Authorities the fact that they fulfill the conditions specified by the provisions, depending on the case.

In case of doubt, regarding the fulfillment of these conditions, competent Customs Authorities may request any additional information or evidential document.

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**5. Q Restrictions (Article 8, Decision of the Minister of Economy and Finance no. D.247/88)**

**A** Means of transport and personal items, which are temporarily imported, must be re-exported/sent back, at the latest, on the date of expiry of the period provided for, depending on the case, and determined by the Customs Office, otherwise fines are imposed. Trailers must be re-exported/sent back as a whole with the main vehicle.

Example: if a private passenger vehicle has been imported temporarily, with a trailer, they must be re-exported/sent back together, otherwise fines are imposed.



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Means of transport and personal effects are not allowed to:

- be transferred
- be let
- be subject to a pawn or commodate
- be granted for use to third persons
- be driven (means of transport), not even once by third persons, irrespective of the culpability or not of the beneficiary person.

Exceptionally, it is allowed that the means of transport are driven by other persons except the beneficiary, according to an approval by the Customs Authorities and provided that the other persons have the right of temporary importation of the means of transport, meeting the same terms and conditions provided for the beneficiary who imported the means of transport in his/her name.

In order for the customs Authorities to issue the approval, the beneficiary must declare the third persons that he/she wishes to drive the car and they must proceed to the Customs office in order to prove that they have exactly the same right as the beneficiary. Such Customs approval is not required, with regard to the spouse, the children and the parents of the beneficiary person, provided of course that these relatives have the same right as the beneficiary.

If a person has received a passenger vehicle under the procedure of temporary importation-use and before the expiry of the period determined by Customs to re-export it/send it back, the beneficiary departs from Greece without the vehicle, immobilization of the vehicle by the customs is not compulsory.

However, the beneficiary must look to duly re-export/send back the vehicle, before the respective period expires, otherwise he/she is subject to fines.

**6. Q Theft of Passenger cars (Article 12, Decision of the Minister of Economy and Finance no. D.247/88) (Passenger private cars or automotive caravans and trailers, motorcycles or motorbikes)**

**A** In case of theft of the passenger vehicle and in order for the beneficiary not to be obliged to pay the corresponding duties and taxes:

- the deadline for the vehicle to be re-exported/sent back must not have expired
- the theft must have been reported to the competent police authorities, at the latest within five (5) days since it took place.
- the customs authorities must not have proof or well-founded clues that the beneficiary participated in or connived at the illegal disposal of his/her passenger vehicle in Greece
- the beneficiary must not have reported theft of another passenger vehicle in the past.

Provided that the conditions mentioned above are met, the beneficiary must produce to the Customs office, which is nearest to the place where the theft was committed, the following documentation:

- details for the import/transfer of the car and the deadline of its re-exportation.
- a certificate issued by the competent police authority, by which it is evident that a complaint was lodged for the theft within five (5) days from its ascertainment
- a solemn statement with the exact particulars of the beneficiary, by which he/she will declare that he/she did not participate in an illegal disposal of the passenger vehicle, that he/she has not reported another theft in the past and the persons he/she suspects of stealing his/her car.

The Customs office issues a certificate for the beneficiary, by which it is certified that he/



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she is not obliged to pay duties and taxes and that no forced measures will be taken against him/her for the collection of the debt, on the condition that the requirements mentioned above concur.

In case of theft of a passenger vehicle during its customs immobilization, the beneficiary is not exempted from the payment of duties, taxes and dues corresponding to the vehicle.

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**7. Q Law Violations – Additional Dues (Fines) (Article 10 of the Decision of the Minister of Economy and Finance no. D.247/88 and article 137 of Law 2960/01)**

**A** In case of an overdue immobilization, export, re-shipment, abandonment, destruction or customs clearance of a vehicle, fines are due for every day of delay, depending on the cubic capacity of the passenger vehicle.

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