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	1 000	Products with normal VAT rate	01/01/2009	-
	1 001	Products with low VAT rate	01/01/2009	-
	1 004	hides and skins of reptiles,crocodiles,lizards and wild animals in general as well as of birds,fish and sea animals in general,whether or not prepared.	01/01/2009	-
	1 006	Of hides and skins of reptiles,crocodiles,lizards and wild animals in general as well as of birds,fish and sea animals in general,whether or not prepared.	01/01/2009	-
	1 009	Products with low VAT rate	01/01/2009	-
	1 016	Articles of apparel,clothing accessories and other articles of fur skin.	01/01/2009	-
	1 019	Books subject to the lowest VAT rate	01/01/2009	-
	1 020	Ice and snow	01/01/2009	-
	1 024	Carpets of any material,containing silk or silk waste exceeding 10% of total weight.	01/01/2009	-
	1 025	Special lifting devices for the handicapped	01/01/2009	-
	1 044	Geweleries, from precious or semi-precious stones in which a luxury tax is imposed if the taxable value is equal to or greater than one thousand (1,000) Euros per piece.	01/01/2009	-
	1 045	Catheters (urethral, dialysis, feeding, peritoneal)	01/01/2009	-
	1 046	Goldsmiths articles and parts of them , from precious metals, in which a luxury tax is imposed if the taxable value is equal to or greater than one thousand (1,000) Euros per piece.	01/01/2009	-
	1 047	Intra-uterine contraceptive devices	01/01/2009	-
	1 049	Artificial mineral waters, not aerated, not containing added sugar or other sweetening matter, nor flavoured	01/01/2012	-
	1 053	Teeth	01/01/2009	-
	1 054	Other articles of precious metal or from metals clad with precious metal in which a luxury tax is imposed if taxable value is equal to or greater than one thousand (1,000) Euros per piece.	01/01/2009	-
	1 055	prosthesis	01/01/2009	-
	1 056	Parts	01/01/2009	-
	1 057	Devices	01/01/2009	-
	1 058	Meat offal (παραπροιοντα σφαγιών)	20/07/2015	-
	1 059	Bread, without addition of other substances, not toasted or further processed	20/07/2015	-
	1 061	Other products and devices for dentistry	01/01/2009	-
	1 062	Articles of pearl, from precious or semi-precious stones or from synthetic or reconstructed stones, in which a luxury tax is imposed if the taxable value is equal to or greater than one thousand (1,000) Euros per piece.	01/01/2009	-
	1 063	Pasta, not cooked or stuffed or otherwise prepared	20/07/2015	-



















Origin	Additional code	Description	Start date	End date
	1 065	Empty cachets of a kind suitable for pharmaceutical use	20/07/2015	-
	1 066	Airplanes, seaplanes and helicopters designed for private use.	01/01/2009	-
	1 067	Other products and devices	01/01/2009	-
	1 069	Cuttle fish and squid, fresh, chilled or frozen but not otherwise prepared	20/07/2015	-
	1 075	vascular prosthesis,cardiac valves	01/01/2009	-
	1 077	Needles for syringes of the insuline injections etc	01/01/2009	-
	1 079	Braille writing frames and writing boards for people with impaired vision	20/07/2015	-
	1 081	Syringes for nutrition	01/01/2009	-
	1 083	Devices which measure the blood pressure	01/01/2009	-
	1 085	Toilet seat destined for disabled persons	01/01/2009	-
	1 087	Bathtub for the handicapped	01/01/2009	-
	1 089	Collection bags for filter-preparing liquids, for the handicapped	20/07/2015	-
	1 091	Mastectomy bras designed for use by disabled people.	01/01/2009	-
	1 093	Swimsuits for women who have undergone mastectomy	01/01/2009	-
	1 095	Software for the handicapped (jaws, supernova, hall, file reader)	01/01/2009	-
	1 097	Braille printers	01/01/2009	-
	1 099	Drainage bags, for the handicapped	20/07/2015	-
	1 101	Braille watches for the handicapped	01/01/2009	-
	1 103	Braille measures for the handicapped	01/01/2012	-
	1 105	Sticks for the handicapped	01/01/2009	-
	1 107	Seat for the handicapped	01/01/2009	-
	1 109	Bath seats, for the handicapped	20/07/2015	-
	1 111	Tape-recorder for the handicapped	01/01/2009	-
	1 113	Tapes for the measurement of the level of sugar in the blood	01/01/2009	-
	1 115	Consumable material for colostomy intended for disabled persons	01/01/2009	-
	1 117	Filters and bloodlines for dialysis, haemofiltration, haemodiafiltration, plasmapheresis , for the handicapped	20/07/2015	-
	1 119	Luminous warning system (visual signalling), for the handicapped	20/07/2015	-
	1 121	Light signals receiver, for the handicapped	20/07/2015	-
	1 123	Scanner, for the handicapped	20/07/2015	-
	1 125	Braille notetaker, for the handicapped	20/07/2015	-
	1 127	Stump socks, for the handicapped	20/07/2015	-




















Origin	Additional code	Description	Start date	End date
	1 129	Αντλία αποσιδήρωσης για μεσογειακή αναιμία / Σύστημα τραχειοστομίας-τραχειοσωλήνες-φίλτρα / Y-connectors / σετ φλεβοκέντησης κατά την αιμοκάθαρση /Κασέτες Σύνδεσης/ Clamp (λαβίδες),Γραμμή σύνδεσης και αποχέτευσης/ Βαλίτσα περιτοναϊκής κάθαρσης (SMART PD CASE) τα οποία προορίζονται για την εξυπηρέτηση ατόμων με ειδικές ανάγκες	20/07/2015	-
	1 131	Walker for the handicapped	20/07/2015	-
	1 133	Tripod for the handicapped	20/07/2015	-
	1 135	Braille display	20/07/2015	-
	1 137	Mobile phone programmes in Greek and foreign version (mobile speak, speaking phone)	20/07/2015	-
	1 139	Βαλίτσα περιτοναϊκής κάθαρσης (SMART PD CASE)	20/07/2015	-
	1 141	Preparations of meat	14/08/2015	-
	1 143	Bicarbonate cartridges	20/07/2015	-
	1 200	Leaded motor spirit	01/01/2009	-
	1 206	Excise duties on kerosene intended for heating purposes	01/01/2009	-
	1 210	Gas oil for other purposes	01/01/2009	-
	1 212	Gasoline falling under the provisions of decree 57/24/1967. Special contribution of art. 19 par. 2a of law 3054/2002.	01/01/2009	-
	1 216	Excise on energy products - law 2960/2001, art. 73 par. 1. Special contribution of art. 19 par. 2a law 3054/2002.	01/01/2009	-
	1 222	Gasoline without lead. Excise on energy products according to law 2960/01, art. 73, par. 1. Special contribution of art. 19, par. 2a law 3054/2002. RAE contribution.	01/01/2009	-
	1 230	Unleaded motor spirit. Excise on energy products according to law 2960/01, art. 73, par. 1.	01/01/2009	-
	1 234	motor spirit for agricultural use	01/01/2009	-
	1 236	Biodiesel and mixtures thereof used as fuel	01/01/2009	-
	1 240	Excise duty on energy products	01/01/2009	-
	1 242	Excise duty for energy products according to L.2960/2001,Article 73, paragraph 1, as applicable. Special levy on the pre-tax and contributions value of petroleum products before tax and contributions (Article 19, paragr. 2a of L.3054/2002).	01/01/2009	-
	1 244	Excise duty on energy products	01/01/2009	-
	1 250	Diesel for transportation purpose. Excise duty on energy products	01/01/2009	-
	1 254	Other gas oil. Excise duty on energy products	01/01/2009	-
















Origin	Additional code	Description	Start date	End date
	1 258	Diesel .Excise duty for energy products according to L.2960/2001,Article 73, paragr.1, as applicable.	01/01/2009	-
	1 260	Excise duty for energy products according to L.2960/2001,Article 73, paragr.1, as applicable.	01/01/2009	-
	1 270	Liquefied Petroleum Gas (LPG) used as motor fuel	01/01/2009	-
	1 274	Gas and methane used in agriculture.	01/01/2009	-
	1 282	Unleaded petrol with the addition of special additives that is intended to be used,offered for sale or used as an equivalent fuel instead of leaded gasoline of the CN codes 2710 11 51 and 2710 11 59.	01/01/2009	-
	1 287	Excise for energy products	26/06/2012	-
	1 290	Special consumption tax energy products according to L.2960/2001,Article 73, paragr.1, as applicable.	01/01/2009	-
	1 292	Liquified petroleum gas (LPG) and methane used as fuel for heating and for other purposes except those specified in the cases ιγ' and ιε' (L.3583/2007).	01/01/2009	-
	1 294	Liquefied Petroleum Gas (LPG) and Methane that are intended for industrial, artisanship and commercial use in engines, except in case ιγ(L.3583/2007).	01/01/2009	-
	1 296	Importation by persons not eligible for excise relief, Law 2960/2001, Art.74, Par.4 & 5.	01/01/2012	-
	1 300	Products without alcohol excise duties	01/01/2009	-
	1 301	Alcohol products without excise duties	01/01/2009	-
	1 310	Malt beer	01/01/2009	-

Origin	Additional code	Description	Start date	End date
	1 311	<p>The following products that are of an actual alcoholic strength by volume of 1,2% or higher, are burdened with the effective each time excise duty per 100 l of anhydrous ethyl alcohol:</p> <p>a) All products falling within CN codes 2207, 2208 and are of an actual alcoholic strength of higher than 1, 2% even when those products form part of a product which falls within another chapter of the CN</p> <p>b) Products falling within CN codes 2204, 2205 and 2206, and are of an actual alcoholic strength by volume of higher than 22%</p> <p>c) Alcoholic beverages containing intact products or other herbal products in solution</p> <p>d) All the above products as long as they are used as raw material or as ingredients of semi-finished goods for the production of food stuff, filled or not, provided that in each case the ethyl alcohol content exceeds 8, 5 l of anhydrous ethyl alcohol per 100 kg of product for chocolates and exceeds 5 l of anhydrous ethyl alcohol per 100 kg of product for other products.</p> <p>e) Products listed in the Article 80 L. 2960/01 that are of an actual alcoholic strength by volume of 1, 2 or higher and are used for the manufacture of any product that is intended for human consumption (spirits production).</p> <p>Products subject to the excise duty of ethyl alcohol are charged a 4% ETEPPAA tax which is based upon the Consumption Tax. This is not collected by the Custom officer. It is a formative element of the VAT tax. - Low VAT rate.</p>	01/01/2009	-
	1 312	Products subject to alcohol excise duties	01/01/2009	-
	1 314	Products subject to reduced alcohol excise duties	01/01/2009	-
	1 315	Certain products used for human medicine exempt from excise duty of ethyl alcohol	01/01/2009	-
	1 316	Excise 45 euros /100 l	01/01/2009	-
	1 317	Certain alcohol products with excise duties	01/01/2009	-
	1 320	Quality liqueur wine (51euros/hl)	01/01/2009	-
	1 326	In any form for household uses, free of excise duty	01/01/2009	-
	1 336	Reduced excise duties beer for small brewery	01/01/2009	-
	1 340	Products of article 80, L 2960/01 imported from Dodacanese	01/01/2009	-
	1 350	Small farmers alcohol producers	01/01/2009	-
	1 360	Products with excise duty 20euro/hl (art. 90-93 L2960/01)	01/01/2016	-
	1 408	Excise 35% for cigars or cigarillos.	01/01/2009	-
	1 418	Excise in cigarettes	01/01/2009	-
	1 438	Greek produced ciggarettes	01/01/2009	-
	1 450	Excise duty on fine-cut tobacco, destined for manufacturing handmade cigarettes, according to L.2960/01	05/11/2012	-
	1 452	Excise duty on other tobacco, according to article 97, L.2960/01	05/11/2012	-

Origin	Additional code	Description	Start date	End date
	1 454	Electrically heated tobacco product	03/08/2016	-
	1 460	ΕΦΚ στα υγρά αναπλήρωσης ηλεκτρονικού τσιγάρου	01/01/2017	-
	1 510	Roasted coffee (excise duty 3eur/kgm)	01/01/2017	-
	1 512	Not roasted coffee (excise duty 2 eur/kgm)	01/01/2017	-
	1 514	Instant coffee (excise duty 4eur/kgm)	01/01/2017	-
	1 516	Preparations with a basis of extracts, essences or concentrates of coffee, or with a basis of coffee (excise duty 4 eur/kgm)	01/01/2017	-
	1 550	Excise duty of isopropyl alcohol 2.93 EURO per kg of net weight	01/01/2009	-
	1 552	Isopropyl alcohol is exempt from excise duty, as long as it is intended for pharmaceutical use, or it is intended upon denaturation for industrial or craft use.	01/01/2009	-
	1 610	New & used motor caravans exceeding 2000 cc	01/01/2009	-
	1 611	Three or four wheels Cars not exceeding 50 cc according to the Directive 2002/24/EC and comply with norms of Directive 2002/51/EC or later	01/01/2009	-
	1 612	Three or four wheels Cars exceeding 49 cc and not exceeding 500 cc according to the Directive 2002/24/EC and comply with norms of Directive 2002/51/EC or later	01/01/2009	-
	1 613	Three or four wheels Cars exceeding 500 cc but not exceeding 900 cc according to the Directive 2002/24/EC and comply with norms of Directive 2002/51/EC or later	01/01/2009	-
	1 614	Three or four wheels Cars exceeding 900 cc according to the Directive 2002/24/EC and comply with norms of Directive 2002/51/EC or later	01/01/2009	-
	1 621	Three or four wheels Cars not exceeding 50 cc according to the Directive 2002/24/EC and comply with norms of Directive 2002/51/EC or later (leasing)	02/03/2017	-
	1 622	Three or four wheels Cars exceeding 49 cc and not exceeding 500 cc according to the Directive 2002/24/EC and comply with norms of Directive 2002/51/EC or later (leasing)	02/03/2017	-
	1 623	Three or four wheels Cars exceeding 500 cc but not exceeding 900 cc according to the Directive 2002/24/EC and comply with norms of Directive 2002/51/EC or later (leasing)	02/03/2017	-
	1 624	Three or four wheels Cars exceeding 900 cc according to the Directive 2002/24/EC and comply with norms of Directive 2002/51/EC or later (leasing)	02/03/2017	-
	1 801	Motor-bikes not exceeding 125 cc	01/01/2009	-
	1 802	Motor-bikes exceeding 125 but not exceeding 249 cc	01/01/2009	-
	1 803	Motor-bikes exceeding 249 cc but not exceeding 900 cc	01/01/2009	-
	1 804	Motor-bikes exceeding 900 cc but not exceeding 1400 cc	01/01/2009	-
	1 805	Motor-bikes exceeding 1400 cc but not exceeding 1600 cc	01/01/2009	-
	1 806	Motor-bikes exceeding 1600 cc but not exceeding 1800 cc	01/01/2009	-

Origin	Additional code	Description	Start date	End date
	1 807	Motor-bikes exceeding 1800 cc	01/01/2009	-
	1 901	Motor vehicles for the transport of goods with open area for the transport of goods of a gross vehicle weight not exceeding 3,5 tonnes	01/01/2009	-
	1 907	Chassis of a gross vehicle weight not exceeding 3,5 tonnes	01/01/2009	-
	1 908	Motor vehicles for the transport of goods of a gross vehicle weight exceeding 3,5 tonnes	01/01/2009	-
	1 909	Chassis of a gross vehicle weight exceeding 3,5 tonnes	01/01/2009	-
	1 910	Modified motor vehicles for the transport of goods with open or covered area for the transport of goods of a gross vehicle weight exceeding 3,5 tonnes but not exceeding 7,5 tonnes coming from vehicles of cn code: 87.01 (tractors), 87.02 (buses), 87.04 (refrigerated trucks on which registration tax has not been imposed) and 87.05 (special purpose vehicles)	01/01/2009	-
	1 911	Electricity for business use.	01/01/2009	-
	1 912	Modified motor vehicles for the transport of goods with open or covered area for the transport of goods of a gross vehicle weight exceeding 14 tonnes coming from vehicles of cn code: 87.01 (tractors), 87.02 (buses), 87.04 (refrigerated trucks on which registration tax has not been imposed) and 87.05 (special purpose vehicles)	01/01/2009	-
	1 913	Electricity for business use by other consumers.	01/01/2009	-
	1 914	Modified motor vehicles for the transport of goods with open or covered area for the transport of goods, dumper or tankers of a gross vehicle weight exceeding 7,5 tonnes but not exceeding 14 tonnes coming from vehicles of cn code: 87.01 (tractors), 87.02 (buses), 87.04 (refrigerated trucks on which registration tax has not been imposed) and 87.05 (special purpose vehicles)	01/01/2009	-
	1 915	Electricity for domestic use.	01/01/2009	-
	1 917	Electricity for non-business use by other applications.	01/01/2009	-
	1 918	Modified motor vehicles for the transport of goods with open or covered area for the transport of goods of a gross vehicle weight exceeding 7,5 tonnes but not exceeding 14 tonnes coming from vehicles of cn code: 87.01 (tractors), 87.02 (buses), 87.04 (refrigerated trucks on which registration tax has not been imposed) and 87.05 (special purpose vehicles)	23/01/2014	-
	1 919	Three or four wheels Cars open or covered not exceeding 50 cc with European Norms of Directive 92/61 EC or later	01/01/2009	-
	1 920	Three or four wheels Cars open or covered exceeding 49 cc but not exceeding 500 cc with European Norms of Directive 92/61 EC or later	01/01/2009	-
	1 921	Natural gas that is used for heating	01/01/2009	-
	1 922	Three or four wheels Cars open or covered exceeding 900 cc with European Norms of Directive 92/61 EC or later	01/01/2009	-
	1 923	Natural gas that is used for other applications uses.	01/01/2009	-

Origin	Additional code	Description	Start date	End date
	1 924	Modified motor vehicles for the transport of goods with open or covered area for the transport of goods, dumpers or tankers, of a gross vehicle weight exceeding 3,5 tonnes but not exceeding 7,5 tonnes coming from vehicles of cn code: 87.01 (tractors), 87.02 (buses), 87.04 (refrigerated trucks on which registration tax has not been imposed) and 87.05 (special purpose vehicles)	23/01/2014	-
	1 925	Modified motor vehicles for the transport of goods with open or covered area for the transport of goods, dumper or tankers, of a gross vehicle weight exceeding 14 tonnes coming from vehicles of cn code: 87.01 (tractors), 87.02 (buses), 87.04 (refrigerated trucks on which registration tax has not been imposed) and 87.05 (special purpose vehicles)	23/01/2014	-
	1 926	Three or four wheels Cars open or covered exceeding 500 cc but not exceeding 900 cc with European Norms of Directive 92/61 EC or later	01/01/2012	-
	1 927	CO2 emissions 0-100	01/06/2016	-
	1 928	CO2 emissions 101-120	01/06/2016	-
	1 929	CO2 emissions 121-140	01/06/2016	-
	1 930	CO2 emissions 141-160	01/06/2016	-
	1 931	CO2 emissions 161-180	01/06/2016	-
	1 932	CO2 emissions 181-200	01/06/2016	-
	1 933	CO2 emissions 201-250	01/06/2016	-
	1 934	CO2 emissions >251	01/06/2016	-
	1 935	Motor vehicles for the transport of goods with closed rear area for the transport of goods, of a gross weight not exceeding 3,5 tonnes	01/06/2016	-
	1 936	Pick-up vehicles of a gross weight not exceeding 3,5 tonnes with more than one row of seats	01/06/2016	-
	1 937	Αμιγώς ηλεκτρικά αυτοκίνητα, όπως αυτά προσδιορίζονται από τον Καν. 692/2008, όπως ισχύει (παρ.5 άρθρο 121 του ν.2960/2001).	01/06/2016	-
	1 938	Natural gas that is used for heating for domestic use (case ιζ par.1 art.73 L2960/2001)	16/02/2017	-
	1 939	Natural gas that is used for heating for other consumers (case ιζ par 1 art.73 L 2960/2001)	16/02/2017	-
	1 940	Natural gas for other use with annual consumption >3.600.000Gjoule (>1.000.000Mwh)(case ιη par.1, art.73,L2960/2001).	16/02/2017	-
	1 941	Natural gas for other use with annual consumption from 1.800.000 until 3.600.000Gjoule (500.001 - 1.000.000Mwh), (case ιη par.1, art.73, L2960/2001).	16/02/2017	-
	1 942	Natural gas for other use with annual consumption from 360.001 until 1.800.000 Gjoule (100.001- 500.000Mwh), (case ιη, par1 art.73 L2960/2001).	16/02/2017	-

Origin	Additional code	Description	Start date	End date
	1 943	Natural gas for other use with annual consumption from 36.000 until 360.000Gjoule(10.000 - 100.000Mwh), (case.η par.1, art.73 l2960/2001).	16/02/2017	-
	1 944	Natural gas for other use with annual consumption	16/02/2017	-
	1 947	CO2 emissions 0-100 (leasing, art.121A, L.2960/01)	02/03/2017	-
	1 948	CO2 emissions 101-120 (leasing, art. 121A, L2960/01)	02/03/2017	-
	1 949	CO2 emissions 121-140 (leasing, art.121A, L.2960/01)	02/03/2017	-
	1 950	CO2 emissions 141-160 (leasing, art.121A, L.2960/01)	02/03/2017	-
	1 951	CO2 emissions 161-180 (leasing, art.121A, L.2960/01)	02/03/2017	-
	1 952	CO2 emissions 181-200 (leasing, art.121A, L.2960/01)	02/03/2017	-
	1 953	CO2 emissions 201-250 (leasing, art.121A, L.2960/01)	02/03/2017	-
	1 954	CO2 emissions >250 (leasing, art.121A, L.2960/01)	02/03/2017	-
	1 990	other products with VAT normal rate	01/01/2009	-
	1 991	other products with low VAT rate	01/01/2009	-
	1 994	Others, with luxury excise and normal VAT rate	14/09/2015	-
	1 997	Electricity during import.	01/01/2009	-
	1 998	Natural gas during import.	01/01/2009	-