**MOTOR CAR & MOTORCYCLE TAXATION**

Greek residents, in other words, persons (foreigners or Greeks) who have their permanent residence in Greece and import a motor car or a motorcycle to the country, registered or not in a foreign country, do not have the right to use it, unless it is on Greek number plates. Before the acquisition of the number plates, due duties and taxes must have been paid and a registration certificate must have been issued.

#### A. PROCEDURE

**D.V.A. SUBMISSION**

(VEHICLES FROM E.U. COUNTRIES)

**SPECIAL DECLARATION/ CUSTOMS CLEARANCE STATEMENT SUBMISSION**

REGISTRATION CERTIFICATE ISSUE

DUE DUTIES & TAXES ASSESSMENT AND PAYMENT

# 1. D.V.A. SUBMISSION

## Vehicles from E.U. Countries

A **Declaration** of **Vehicle’s Arrival** form (D.V.A.) has to be submitted to the customs authority. The obligation for submission lies to the owner, the person who receives the vehicle, their legal representative or the person who holds possession of the vehicle.

* When vehicles are loaded on other means of transport, D.V.A has to be submitted to the customs authority of the first place of destination (place of first unloading).
* When vehicles are driven, D.V.A. is submitted to the nearest customs office from the point of vehicle’s entry into the country.

Fields to be completed: the person who receives/owns the car, vehicle’s identity information and the destination address based on which, the competent customs authority (destination customs office) is being defined.

# 2. SPECIAL DECLARATION/ CUSTOMS CLEARANCE STATEMENT SUBMISSION

#### Vehicles from E.U. Countries

The owner of the vehicle has to submit to the competent customs authority a **Special Declaration** for the assessment and payment of relevant taxes, up to the 15th day of the next month of that of the arrival of the vehicle.

#### Vehicles coming from third countries

For vehicles coming from third to the E.U. countries, import formalities are to be kept (submission of a **customs clearance statement** etc) for the assessment and the payment of due taxes and duties. Registration tax is paid either along with the rest import duties and taxes, during import customs clearing, or until the 15th day from the date of consumption at the latest, with the submission of **Special Declaration**.

Notes:

* In case that customs clearing is carried out in a customs office in the interior of the country, the owner of the car, upon arrival at the first Greek customs office is obliged to follow the relevant procedure provided by customs legislation. Also, the owner pays a guarantee to secure the customs supervision until the customs office of destination.
* Customs clearing cannot take place at customs offices at points of entry into the country (land*).*

# 3. DUE DUTIES & TAXES ASSESSMENT AND PAYMENT

Duties and taxes for different types of vehicles, depending on where they come from, are the following:

**Vehicles from E.U. countries**

New vehicles

* Registration tax
* VAT

Second hand vehicles

* Registration tax

**Vehicles from outside the E.U. countries (third countries)**

* Import duty
* VAT
* Registration tax

# 4. REGISTRATION CERTIFICATE ISSUE

# After the payment of due duties and taxes, a registration certificate is issued, which is presented at the regional authorities of the Ministry of Infrastructure and Transport at Prefectures for the registration of the vehicle and the granting of Greek number plates.

* The movement of the car from the first place of destination to another place is not allowed without authorisation from the customs authority.
* The non-observance of the above liabilities entails the imposition of penalties under art. 137 of L. 2960/01.
* Vehicles arriving from EU counties may remain temporary in the country without obligation to pay the registration tax. For this exemption the rules of **temporarily importation** apply.
* **Other exemptions/reliefs** are provided for certain categories (persons transferring their permanent residence, handicapped etc)

#  B. DUTIES & TAXES

**1. MOTOR CARS**

##### A. REGISTRATION TAX

Registration tax is being calculated as follows:

 **Taxable Value**

### DEDUCTION

(for second hand cars)

RETAIL PRICE BEFORE TAXES

=[

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**REGISTRATION TAX RATE**

**REGISTRATION TAX**

REGISTRATION TAX RATES-PRIVATE CARS

Registration tax rates are determined according to the taxable value, (retail price before taxes) CO2  emissions and “Euro” emissions standards of the car.

These rates are illustrated on the following table:

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **-**Current emissions standard (euro) - Euro 6 (6b-1/6c-1) & next**(1001)** | Emissions (CO2) | 0-100 | 101-120 | 121-140 | 141-160 | 161-180 | 181-200 | 201-250 | > 250 |
| **RETAIL PRICE BEFORE TAXES** |  | 95% | 100% | 110% | 120% | 130% | 140% | 160% | 200% |
| Up to 14000  | 3,80 | 4 | 4,40 | 4,80 | 5,20 | 5,60 | 6,40 | 8,00 |
| from 14000 -17000 | 7,60 | 8 | 8,80 | 9,60 | 10,40 | 11,20 | 12,80 | 16,00 |
| from 17000 - 20000 | 15,20 | 16 | 17,60 | 19,20 | 20,80 | 22,40 | 25,60 | 32,00 |
| from 20000 -25000 | 22,80 | 24 | 26,40 | 28,80 | 31,20 | 33,60 | 38,40 | 48,00 |
| from 25000 and above | 30,40 | 32 | 35,20 | 38,40 | 41,60 | 44,80 | 51,20 | 64,00 |
| Previous emissions standard (euro) - Euro5b+/Euro 6b + IUPR**(1002)** | Emissions(CO2) | 0-100 | 101-120 | 121-140 | 141-160 | 161-180 | 181-200 | 201-250 | from 250 and above |
| **RETAIL PRICE BEFORE TAXES** |  | 142,5% | 150% | 165% | 180% | 195% | 210% | 240% | 300% |
| Up to 14000  | 5,70 | 6,00 | 6,60 | 7,20 | 7,80 | 8,40 | 9,60 | 12,00 |
| from 14000 -17000 | 11,40 | 12,00 | 13,20 | 14,40 | 15,60 | 16,80 | 19,20 | 24,00 |
| from 17000 - 20000 | 22,80 | 24,00 | 26,40 | 28,80 | 31,20 | 33,60 | 38,40 | 48,00 |
| from 20000 -25000 | 34,20 | 36,00 | 39,60 | 43,20 | 46,80 | 50,40 | 57,60 | 72,00 |
| from 25000 and above | 45,60 | 48,00 | 52,80 | 57,60 | 62,40 | 67,20 | 76,80 | 96,00 |
| **Other emissions standard (euro) than Euro 6 (6b-1/6c-1) & next Euro 5b+/Euro 6 b + IUPR (1003)** | *Emissions* (CO2) | 0-100 | 101-120 | 121-140 | 141-160 | 161-180 | 181-200 | 201-250 | from 250 and above |
| **RETAIL PRICE BEFORE TAXES** |  | 285,00% | 300% | 330% | 360% | 390% | 420% | 480% | 600% |
| Up to 14000  | 11,40 | 12,00 | 13,20 | 14,40 | 15,60 | 16,80 | 19,20 | 24,00 |
| from 14000 -17000 | 22,80 | 24,00 | 26,40 | 28,80 | 31,20 | 33,60 | 38,40 | 48,00 |
| from 17000 - 20000 | 45,60 | 48,00 | 52,80 | 57,60 | 62,40 | 67,20 | 76,80 | 96,00 |
| from 20000 -25000 | 68,40 | 72,00 | 79,20 | 86,40 | 93,60 | 100,80 | 115,20 | 144,00 |
| from 25000 and above | 91,20 | 96,00 | 105,60 | 115,20 | 124,80 | 134,40 | 153,60 | 192,00 |

|  |  |  |
| --- | --- | --- |
| **Conventional Technology**  | **Emissions****(**CO2**)** |  |
| **RETAIL PRICE BEFORE TAXES** |  | 1200% |
| Up to 14000 | 48,00 |
| from 14000 -17000 | 96,00 |
| from 17000 - 20000 | 192,00 |
| from 20000 -25000 | 288,00 |
| from 25000 and above | 384,00 |
|  |
| Current emissions standard**1001** | Euro 6 (Euro6b-1/Euro6c-1) Reg 715/2007 (Characters W and ZA) |
| Next emissions standard **1001** |  Euro 6c-2 (character ZD) Euro 6d-TEMP-2 (Character ZG) Euro 6d-2 (Character ZJ) |
| **Previous** emissions standard**1002**  | Euro 5 (Euro5b+/Euro 6b + IUPR) Reg.715/2007 (Character J and T) |

**Hybrid and Electric cars**

* Hybrid cars are relieved from the registration tax by 50%
* Electric cars are not subjected to the registration tax

####

#### TAXABLE VALUE

The taxable value for the calculation of the registration tax is based on the retail price before taxes of the car as listed by type, version and edition in the price lists that are being submitted to the competent customs authority by official dealers, including extra equipment.

For second-hand cars, the retail price before taxes (at the time of first circulation of the car at the international market), is reduced according to:

* age,
* body type and
* mileage (Kilometers reduction).

Reduction Rates (according to body type category and vehicle age)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **YEARS** | **4Χ4****(SUV – ATV)** | **HATCHBACK** | **SEDAN** | **CABRIO** | **COUPE -ROADSTER** | **MPV** |
| 0,5 | 11% | 9% | 15% | 11% | 12% | 9% |
| 1 | 22% | 19% | 30% | 22% | 25% | 19% |
| 1,5 | 25% | 24% | 33% | 26% | 25% | 23% |
| 2 | 29% | 28% | 36% | 30% | 29% | 27% |
| 2,5 | 35% | 32% | 40% | 33% | 32% | 33% |
| 3 | 37% | 37% | 43% | 36% | 36% | 36% |
| 3,5 | 44% | 43% | 50% | 42% | 41% | 43% |
| 4 | 50% | 49% | 57% | 48% | 47% | 49% |
| 4,5 | 56% | 55% | 64% | 54% | 53% | 55% |
| 5 | 62% | 61% | 72% | 60% | 59% | 61% |
| 5,5 | 66% | 64% | 74% | 64% | 63% | 64% |
| 6 | 68% | 67% | 76% | 67% | 66% | 67% |
| 6,5 | 71% | 70% | 78% | 69% | 68% | 70% |
| 7 | 73% | 72% | 80% | 72% | 71% | 72% |
| 7,5 | 75% | 74% | 81% | 74% | 73% | 75% |
| 8 | 77% | 76% | 83% | 76% | 75% | 77% |
| 8,5 | 79% | 78% | 84% | 78% | 77% | 78% |
| 9 | 80% | 80% | 85% | 79% | 79% | 80% |
| 9,5 | 82% | 81% | 86% | 81% | 80% | 82% |
| 10 | 83% | 83% | 87% | 82% | 82% | 83% |
| 10,5 | 84% | 83% | 88% | 83% | 83% | 84% |
| 11 | 85% | 84% | 89% | 84% | 84% | 85% |
| 11,5 | 86% | 85% | 89% | 85% | 85% | 86% |
| 12 | 87% | 86% | 90% | 86% | 86% | 87% |
| 12,5 | 88% | 87% | 90% | 87% | 87% | 88% |
| 13 | 88% | 88% | 90% | 88% | 87% | 89% |
| 13,5 | 89% | 89% | 91% | 88% | 88% | 89% |
| 14 | 90% | 89% | 91% | 89% | 89% | 90% |
| 14,5 | 90% | 90% | 91% | 89% | 89% | 91% |
| 15 | 90% | 90% | 91% | 90% | 89% | 91% |
| 15,5 | 90% | 90% | 91% | 90% | 89% | 91% |
| 16 | 95% | 95% | 95% | 95% | 95% | 95% |

A table with reduction percentages per month is available [here](https://portal.gsis.gr/icisnetcms/getFile?ClazzName=com.unisystems.icisnet.cms.Docsamples&UID=10389579&MemberName=Upload).

* Further Reduction due to kilometers: The taxable value, after the above mentioned reduction, is further reduced using a factor of 0,10 for every 500 additional kilometers traveled over the annual average (15.000 km). Reduction based on kilometers must not exceed 10% of the value determined after the above mentioned reduction.
* Total reduction, including reduction due to kilometers above the average, may not exceed 95%.

**EXAMPLES**

**Example of calculating the registration tax**

1. Consider a **new** passenger car with **Retail Price before taxes 15.000€,** Euro 6 (6b-1/6c-1) character W (1001) and CO2 99gr/km coming from a European Union Country.

|  |
| --- |
| **REGISTRATION TAX CALCULATION** |
| Taxable Value | **15.000€** |
| Registration Tax Rate | **7.6%** |
| **REGISTRATION TAX** | **15.000\*7.6% = 1.140€** |

1. Consider a used passenger car, sedan, with **Retail Price before taxes 13.500€** Euro 5 character A (1003) and ***emissions*** (CO2)188gr/km first registered on **23/8/2010** and “released for consumption” in Greece on **04/08/2018**, that has travelled **140.000 kilometers**, coming from a European Union country.

|  |
| --- |
| **REGISTRATION TAX CALCULATION** |
| Reduction according to age and vehicle΄s body | Months in circulation: 96 (95 months + 12 days)Reduction Rate for category “sedan”, for 96 months of circulation – from available tables: 83%13.500 - (13.500\*83%)= 2.295 **€** |
| Reduction percentage according to kilometers | Months in circulation: 96 Average Km for 96 months: (96\*15.000)/12 = 120.000Additional Km above average: 140.000 – 120.000 = **20.000**Reduction Rate: 20.000/500 \* 0,10 = 4**%** |
| Value (after reduction for second hand cars) | 2.295 - (2.295\*4%) = 2.203,2 € |
| Registration Tax Rate | **16,80%** |
| **REGISTRATION TAX** | 2.203,2 \* 16,80% = 370,14 € |

**Information Request Form**

An Information Request Form, in English, as well as complement instructions is available for the calculation of the Registration Tax.

The applicant submits the form, together with the accompanying documents, to the competent customs authority to determine the tax base (**Retail Price before taxes**):

1. Valuation Department of Attica’s Custom District:

Agios Nikolaos Square – Piraeus

Fax: 210-42.85.927 / e-mail: **dta.axies.emporeumaton@1985.syzefxis.gov.gr**

1. Valuation Department of Salonica ’s Custom District:

3rd Str. Bradouna

Fax: 2313334222 / e-mail: **ditel.the@n3.syzefxis.gov.gr**

#### B. IMPORT DUTY

For cars imported from third countries, an import duty is levied at 10% of the value for customs purposes. For countries which have signed preferential treatment treaties, import duty can have reduced or zero rate.

#### C. VALUE ADDED TAX (VAT)

**Means of transport**

For VAT purposes, “means of transport” shall be regarded motorised land vehicles the capacity of which exceeds 48cc or the power of which exceeds 7,2KW that are intended for the transport of persons or goods.

**a. Motor cars imported from third countries**

Importation of motor cars intended for the transport of persons is subject to VAT, the standard rate of which is 24%. The taxable value is the value for customs purposes increased by the amount of duties, taxes, levies and other charges due outside Greece, those due by reason of importation (excluding the registration tax and the VAT to be levied) as well as the incidental expenses, such as commission, brokering, interest, packing, loading, unloading, insurance and transport costs, incured up to the first place of destination and provided that they are not included in the customs value.

**b. Motor cars coming from E.U countries**

New motor cars are subject to VAT, the standard rate of which is 24%. In accordance with the VAT provisions, motor cars shall be regarded as “new” where the supply (sale) takes place within six months of the date of their first entry into service or where the vehicles have travelled for no more than 6.000 kilometres.

The taxable value is the purchase price of the car (invoice price) increased by any other provision or any other expenses directly related to this purchase, that are incurred by the supplier of the car to the buyer, as well as other taxes levied for the State or parafiscal charges (excluding the registration tax and the VAT to be levied).

As regards new motor cars, where VAT has been also paid in the MS of purchase, the buyer, upon request, can receive from the Greek Customs Office a certificate of VAT paid, so as to make a VAT refund request in the MS of purchase (if a VAT refund procedure is provided for by the other MS’s national legislation).

For used motor cars, VAT is not paid in Greece but in the MS of purchase. In accordance with any VAT provisions, motor cars shall be regarded as “used”, if at the time of their supply (sale) to an individual they have travelled more than 6.000 Kilometres and more than 6 months have passed since their initial registration.

In case the seller is an individual person (permanent EU resident) and a private contract is drawn up, this endorsed by the Greek Consulate in the MS where the car was purchased in the presence of the buyer.

DOCUMENTS

Inductively, the necessary documents, which have to be produced during clearing, for the selection of registration tax rate and the definition of the taxable value are the following:

* ***Original Invoice*** *or other* ***ownership title***
* ***Original circulation license*** *(for second hand cars)*

*For verification of CO2 emissions and “Euro” emissions standard*

* ***Certificate of conformity*** *and* ***type approval*** *(or announcement of type approval) –mainly for new cars.*
* ***Emissions certificate/ attestation from local offices of the Ministry of Infrastructure and Transport at prefectures*** *– other cases*
* **D.V.A.**

or any other document required by customs authorities for the calculation of the registration tax, depending on the particular case (type of vehicle, way of transportation etc).

* **RE-REGISTRATION**

Private motor cars, previously registered in Greece, which have been exported to an E.U. country or to a third county and return to Greece within 8 years from their de-registration from the Ministry of Infrastructure and Transport database, are not subject to registration tax.

#### Documents

* Original circulation license issued by the foreign country
* Certificate issued by the competent authority of the Ministry of Infrastructure and Transport, including the following information:
* Registration date of the vehicle in Greece, plate number and de-registration date from the databases.
* Make and type of the vehicle
* Motor type, fuel type, chassis number and cylinder capacity
* Identity of the owner of the vehicle
* Copy of the Greek circulation license or the registration certificate.
* The owner has to certify, at his own responsibility, the identity data of the vehicle and its plate number in Greece and abroad. Also, the fact that the particular vehicle, which is being brought back to the country, based on paragraph 6 of article 121 of law 2960/2001, is the same with the one that had previously been registered and circulated in Greece.

# MOTORCYCLES

# REGISTRATION TAX

The rates of registration tax are determined according to cylinder capacity and are illustrated on the following table:

|  |  |
| --- | --- |
| **CYLINDER CAPACITY** | **RATE** |
| **Up to 125 c.c.** | 0% |
| From **126** up to **249** c.c. | **2%** |
| From **250** up to **900** c.c. | **7%** |
| From **901** up to **1400** c.c. | **12%** |
| From **1401** up to **1600** c.c. | **14%** |
| From **1601** up to **1800** c.c. | **17%** |
| From **1801** c.c. and above | **25%** |

**TAXABLE VALUE**

For the calculation of registration tax, the taxable value is based on:

**1.** The real paid or payable value for new motorcycles.

For second hand motorcycles, the wholesale price at the time of the first circulation of the motorcycle at the international market. This amount is reduced according to damage from use or other cause as follows:

|  |  |
| --- | --- |
|  From **1** and up to **2** years  | **14%** |
| Above **2** and up to **3** years | **21%** |
| Above **3** and up to **4** years  | **25%** |
| Above **4** and up to **5** years  | **32%** |
| Above **5** and up to **6** years  | **35%** |
| Above **6** and up to **7** years  | **39%** |
| Above **7** and up to **8** years  | **42%** |
| Above **8** years | **46%** |

**2.** The import duties which are really paid for the motorcycles arriving from third countries.

**3.** The connected expenses such as commission, brokerage, loading and unloading interest, insurance and transportation in the interior of the country.

Note: In case that the wholesale price is smaller than the market price the taxable value will be based on the market price.

# IMPORT DUTY

For motorcycles imported from third countries, an import duty is levied which varies from 6% - 8% of the value for custom purposes, depending on their cylinder capacity. For countries which have signed preferential treatment treaties, import duty can have reduced or zero rate.

# VALUE ADDED TAX (VAT)

The VAT treatment of motorcycles is identical to those of motor cars. Therefore, the above-mentioned information also applies to motorcycles.

DOCUMENTS

Inductively, the necessary documents, which have to be produced during clearing, for the selection of registration tax rate and the definition of the taxable value are the following:

* Original Invoice or other ownership title
* Original circulation license (for second hand motorcycles)
* D.V.A.\* (Declaration of Vehicle’s Arrival form – copy of the owner )

or any other document that is required by customs authorities for the calculation of the registration tax, depending on the particular case (type of vehicle, way of transportation etc)

\* A **Declaration** of **Vehicle’s Arrival** form (D.V.A.) has to be submitted to the customs authority. The obligation for submission lies to the owner, the person who receives the vehicle, their legal representative or the person who holds possession of the vehicle.

* When vehicles are loaded on other means of transport, D.V.A has to be submitted to the customs authority of the first place of destination (place of first unloading).
* When vehicles are driven, D.A.V. is submitted to the nearest customs office from the point of vehicle’s entry in the country.

Information to be completed: the person who receives/owns the motorcycle, vehicle’s identity information and the destination address based on which, the competent customs authority (destination customs office) is being defined.

Subsequently, the owner of the vehicle has to submit to the competent customs authority a **Special Declaration** for the assessment and the payment of relevant taxes, up to the 15th day of the next month of that of the arrival of the vehicle.

**INFORMATION**

**A) Vehicle taxation (registration tax):**

Directorate of Excise Duties and VAT

Section D

Contact numbers: +30 210 69 87462, +30 210 69 87 405

Fax: +30 210 69 87 424

E-mail: finexcis@2001.syzefxis.gov.gr

**B) Temporary Importation - Use of Motor Cars**

Directorate of Tariff Issues and Special Procedures & Reliefs

Sections D

**Contact numbers:** +30 210 69 87 498, 499, 501, 507, 508

Fax: +30 210 69 87 506

E-mail: ipr@otenet.gr

**C) VAT:**

Directorate of Excise Duties and VAT

Section E: VAT on Import-Export

**Contact number:** +30 210 69 87 469, 409, 407, 448, 471

Fax: +30 210 69 87 424-408

E-mail: vat-customs@2001.syzefxis.gov.gr

**D) Import Duties:**

Directorate of Tariff Issues and Special Procedures & Reliefs

Section A: Tariff and Customs Valuation Issues

**Contact number:** +30 210 69 87 475, 496, 480, 484, 485

Fax: +30 210 69 87 506

E-mail: gdt-dasmo@otenet.gr

**E) Expatriates and Reliefs:**

Directorate of Tariff Issues and Special Procedures & Reliefs

Section C: Customs and Reliefs

**Contact number:** +30 210 69 87 503, 504, 505

Fax: +30 210 69 87 506

E-mail: d18a@2001.syzefxis.gov.gr

## OTHER CONTACTS:

Ministry of Infrastructure and Transport

Call centre: +30 210 65 08 000

Url: <http://www.yme.gr>

Also, at regional authorities of the Ministry at Local Prefectures.

**Directorate of Values**

For issues regarding wholesale prices

Contact numbers: +30 210 45 36 532 (Piraeus)

 E-mail: dta.gramateia@1985.syzefxis.gov.gr

 +30 2313334257 (Salonica)

 E-mail: dioikitikis@n3.syzefxis.gov.gr