



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax Administration
VAT and other turnover taxes

VAT in the European Community

**APPLICATION IN THE MEMBER STATES,
FACTS FOR USE BY
ADMINISTRATIONS / FOREIGN TRADERS
INFORMATION NETWORKS ETC.**

Note

This document contains a range of basic information on the application of VAT arrangements in the Member States which has been obtained from the tax authorities concerned.

The sole purpose of distributing details of national provisions is to create a work tool. In no way does this document reflect the views of the Commission of the European Communities. Nor does it signify approval of the relevant legislation.

GREECE

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GENERAL INFORMATION

1. IF A FOREIGN TRADER WANTS TO OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM, WHOM SHOULD HE CONTACT? (ADDRESS, TELEPHONE FAX, E-MAIL)

Foreign traders can obtain information about the Greek VAT system at the following address:

Ministry of Economy and Finance
Directorate-General for Taxation
Directorate 14 - VAT
Sina 2-4,
10672, Athens, Greece
Tel.: (+30) 210 3647203-5
Fax: (+30) 210 3645413
e-mail: elvies@otenet.gr

2. WHAT IS THE ADDRESS OF THE NATIONAL TAX ADMINISTRATION WEBSITE? WHICH CATEGORIES OF INFORMATION ON VAT ARE AVAILABLE ON THAT WEBSITE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS, ETC.)? AND IN WHICH LANGUAGE(S)?

Website: www.gsis.gov.gr

At present only **general** information in **Greek** is available.

3. WHERE IS IT POSSIBLE TO FIND NATIONAL VAT LEGISLATION AND REGULATIONS? IN WHICH LANGUAGE(S) ARE THEY AVAILABLE?

The VAT legislation and implementing provisions are available, only in **Greek**, from the competent service of the Ministry of Economy and Finance referred to in the reply to Question 1.

VAT REGISTRATION OF FOREIGN TRADERS

4. WHAT ARE THE CIRCUMSTANCES GOVERNING THE NEED TO BE REGISTERED FOR VAT?

Greek and foreign traders who carry out transactions which are subject to VAT need to be registered for VAT. The transactions which are subject to VAT are supplies of goods and services, importation of goods and intra-Community acquisitions of goods effected for consideration in Greek territory in the framework of an economic activity.

Upon being registered the taxable person is given a tax number, if he does not already have one. There is no system of identification numbers specifically for VAT.

Only farmers (natural persons) in the special VAT scheme who do not carry out intra-Community acquisitions of goods are exempt. Those farmers are registered in the special register of farmers and get refunds of the VAT on their inputs.

5. WHAT ARE THE SITUATIONS WHERE REGISTRATION IS UNNECESSARY BECAUSE THE RECIPIENT OF THE GOODS OR SERVICES IS LIABLE FOR THE TAX? IN SUCH SITUATION, IS IT POSSIBLE TO REGISTER ON A VOLUNTARY BASIS?

Foreign taxable persons do not have to be registered in respect of:

- a) supplies of goods effected within Greece under the simplification measures for triangular transactions;
- b) supplies of services for which the recipient of the services is solely liable for the tax.

The foreign taxable person cannot opt for registration in the above-mentioned situations.

6. WHOM SHOULD A FOREIGN TRADER CONTACT TO GET REGISTERED FOR VAT? (DETAILS ABOUT THE DEPARTMENT, INCLUDING ADDRESS, TELEPHONE, FAX, E-MAIL ADDRESS).

There is no specific service for the registration of foreign taxable persons.

Registration is effected at the public finance office (DOY) of the district to which the tax representative (representing either third country or Community taxable persons) belongs.

A recent change in the law allows taxable persons established in other Member States to obtain a tax number by themselves, without having to appoint a tax representative.

Foreign taxable persons can contact the VAT Directorate (see Question 1) for information.

A list with full particulars of the public finance offices can be viewed on the website of the Secretariat-General for Information Systems at www.gsis.gov.gr.

7. PLEASE DESCRIBE THE DETAILED PROCEDURES (INCLUDING NECESSARY DOCUMENTS) FOR ISSUING VAT IDENTIFICATION NUMBERS, SPECIFICALLY TO FOREIGN TRADERS.

In order to obtain a VAT number a foreign trader has to appoint a sole tax representative in Greece prior to effecting any taxable transaction in Greek territory.

The sole tax representative is appointed via a document granting power of attorney in which it is stated that the person being appointed will be the sole such representative. If the document is drawn up outside Greece, it must be validated by the Greek consular authority of the place of establishment of the authorising taxable person.

If the document is drawn up in Greece, it must be validated by the consulate of the country of which the taxable person is a national, or, if the activity relating to the power of attorney is carried on in another country, by the consulate of that country.

The tax representative has the same rights and obligations as any other taxable person established in Greece. He is responsible, together with the person who has authorised him, for payment of the tax, interest and fines relating to the exercise of his taxable activities in Greece.

The tax number (for VAT and direct taxation) is issued as soon as the tax representative who accepts appointment submits a declaration concerning commencement of the authorising person's activities. The declaration must be submitted before any transaction is effected.

THRESHOLDS

8. WHICH THRESHOLD DO YOU OPERATE AS REGARDS INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 34 OF THE VAT DIRECTIVE (2006/112/EC)?

http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf

9. WHICH THRESHOLD DO YOU OPERATE AS REGARDS ACQUISITIONS BY NON-TAXABLE LEGAL PERSONS OR EXEMPT PERSONS UNDER ARTICLE 3(2) OF THE VAT DIRECTIVE (2006/112/EC)?

http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf

APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN (NON-EU) TRADERS

10. WHAT ARE THE SITUATIONS IN WHICH THE APPOINTMENT OF A TAX REPRESENTATIVE IS OBLIGATORY?

The appointment of a tax representative is obligatory in respect of supplies of goods and services and importation of goods effected in Greek territory for consideration.

11. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?

The sole tax representative is appointed via a document granting power of attorney in which it is stated that the person being appointed will be the only such representative. If the document is drawn up outside Greece, it must be validated by the Greek consular authority of the place of establishment of the authorising taxable person.

If the document is drawn up in Greece, it must be validated by the consulate of the country of which the taxable person is a national, or, if the activity relating to the power of attorney is carried on in another country, by the consulate of that country.

Any person can be a representative, provided that:

- he enjoys full judicial capacity, i.e. he has reached the age of 18 years, is not the subject of a court prohibition and is deemed capable of conducting his affairs;
- is considered to be solvent, is fully capable of engaging in legal transactions in the case of a natural person or is functioning lawfully in the case of a legal person, and
- has his professional seat or is permanently established in Greece or resides in Greece.

The tax authority may request the guarantees that it considers necessary for safeguarding the public interest.

12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?

The tax representative has the same rights and obligations as any other taxable person established in Greece. He is responsible, together with the person who authorised him, for payment of the tax, interest and fines relating to the exercise of his taxable activities in Greece.

13. WHAT ACTION CAN YOU TAKE IN THE EVENT OF FAILURE BY A TRADER IN ANOTHER COUNTRY TO DESIGNATE A TAX REPRESENTATIVE IN YOUR TERRITORY?

If a tax representative has not been appointed, the VAT has to be paid by the Greek recipient of the goods or services.

14. IS IT NECESSARY TO SET UP A BANK GUARANTEE?

Lodging a bank guarantee is not obligatory.

APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS ESTABLISHED IN THE EU

15. IS IT POSSIBLE TO APPOINT A TAX REPRESENTATIVE?

It is possible to appoint a tax representative.

16. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?

The rules are the same as those applicable to taxable persons outside the EU (see Question 11 above).

17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX REPRESENTATIVE?

Having accepted his appointment, the tax representative is obliged to submit a declaration of commencement of operations on behalf of the authorising taxable person and a copy of the relevant (authorising) document, as well as a formal declaration of acceptance of his appointment as a tax representative, to the public finance office which is competent for income tax or to the public finance office of the district in which his undertaking has its seat.

The tax representative of a taxable person who is established in another Member State is not obliged to keep books and issue documents for the effected taxable transactions.

18. ARE THERE SITUATIONS WHERE IT IS OBLIGATORY TO SET UP A BANK GUARANTEE?

A taxable person established in another Member State who organises a one-off cultural, artistic, sports or similar event in Greece may, instead of appointing a tax representative, submit a letter of guarantee from a bank established in Greece to cover the amount of VAT that will be due in respect of the transaction.

INVOICING

RULES ABOUT INVOICING

19. WHERE CAN THE RELEVANT RULES (LAWS, REGULATIONS, INSTRUCTIONS ...) BE FOUND?

The relevant laws etc. are:

1) Presidential Decree 186/1992

(Government Gazette 84/I/26.5.1992);

2) Law 3193/2003 – Article 1

(Government Gazette 266/I/20.11.2003);

3) Presidential Decree 150/2001 (Government Gazette 125/I/25.6.2001);

4) Law 1402/1983 (Government Gazette 167/I), the provisions of which ratified Council Directive 76/308/EEC of 15 March 1976;

- 5) Law 1914/1990 (Government Gazette 178/I), the provisions of which ratified Council Directive 77/799/EEC of 19 December 1977;
- 6) Circular 1118148/936/POL. 3/0015/24.11.1992 interpreting Presidential Decree 186/1992;
- 7) Circular 1002841/12/0015B/POL 1004/14.1.2004;
- 8) AYO 1028970/220/0015/POL 1049/21.3.2006 (Government Gazette 380/II/28.3.2006).

Electronic addresses:

- www.mnec.gr
- www.qsis.gr

ISSUANCE OF INVOICES

20. CASES WHERE AN INVOICE NEEDS TO BE ISSUED.

Sale of goods for own account or on behalf of a third person and supply of services by a trader to another trader or to a farmer in the special VAT scheme or to a person referred to in Article 2(3) of Presidential Decree 186/1992 (the state, legal persons governed by public law, non-profit associations of persons, etc.).

21. WHAT ARE THE RULES ON CORRECTIVE INVOICES (CREDIT / DEBIT NOTES)?

a) Cases where issue is necessary:

- where a discount not stated in the initial invoice is provided;
- for differences which influence the value of the initial invoice; specifically:

a debit / supplementary invoice is issued where the difference has a positive effect on / increases the value of the initial invoice;

a credit invoice is issued where the difference has a negative effect on / decreases the value of the initial invoice;

- for the return of sold goods;
- a credit invoice is issued for the VAT in the following circumstances:
 - goods intended for the supply of ships and vessels which carry out foreign or mixed voyages and ocean fishing;

- supply of commercial goods to a taxable or non-taxable purchaser established abroad on account of exportation;
- supply of goods to a taxable person who carries on activity on the Holy Mountain region by a taxable person established elsewhere in Greece;
- supply of goods by a taxable person established in Greece to a purchaser / traveller who is not established in the European Union and is departing for a third country.

b) Content of a corrective invoice.

The corrective invoice should be a full invoice and have the content of the initial invoice. Additionally, it should carry the particulars with which the initial transaction was covered in order to be linked specifically and with certainty to the initial invoice.

c) Time of issue:

- where goods are returned, the invoice should be issued within one month after the goods are received and no later than the end of the business year in which they are received;
- where a discount is given on account of turnover, the invoice should be issued by the end of the business year to which the discount relates;
- in other cases the invoice should be issued when its issuance becomes obligatory and always by the end of the business year.

d) Credit invoice for the granting of a discount on account of turnover – a condition of recognition for a deduction of VAT.

The following requirement applies:

- the arrangement or method followed by the vendor undertaking for the granting of such discounts must have been notified / declared to the public finance office which is competent to allow the deduction four months before the discount was granted (that being the issue date of the credit invoice).

The notification / declaration is submitted once and remains in force until it is replaced by a newer initial, amending or supplementary notification / declaration. The particulars of the declaration are treated as confidential.

22. WHAT IS THE TIME LIMIT FOR ISSUING INVOICES?

a) Invoices for supplies of goods.

The invoice must be issued within one month after the supply of the goods and no later than the end of the business year, which may be 31/12 or 30/6.

b) Invoices for the supply of services.

The invoice must be issued when the supply of the services is completed and no later than the end of the business year, which may be 31/12 or 30/6.

c) Where the customer is given the right to receive services at a pre-determined price, the invoice should be issued when the fee becomes due and the customer acquires the right to receive the services (to take possession of supplies of services of the subscriber type).

d) Where the invoices of a month are generated by computer and marked by the use of special secure marking devices (SSMD), they can be generated up to the fifteenth day of the following month and given the issue date of the last day of the previous month. However, invoices for sales of goods for which a dispatch note has been issued must be generated within the fifteen days following the elapse of one month from the issue of the dispatch note, and the issue date should be the date on which one month has elapsed after the dispatch of the goods.

Under a forthcoming legislative provision the arrangements stated above will apply to all invoices, regardless of how they are generated (by computer or in writing).

23. WHAT ARE THE RULES FOR SUMMARY INVOICING?

a) Circumstance in which a periodic invoice is issued.

Where the taxable person carries out supplies of goods or services which are repeated every day or at less frequent intervals during the same month always to the same person, which may be another taxable person or a non-taxable legal person.

b) Time and manner of issue.

1. The periodic invoice may be issued up to the tenth day of the following month and have the last day of the month to which it relates as its issue date, and it should include all the supplies of goods or services that were effected in that month. Under a forthcoming legislative provision, this invoice may be issued by the fifteenth day of the following month and have the last day of the month to which it relates as its issue date.

The periodic invoice must have full content.

2. Alternatively, a statement can be kept for each purchaser / customer. The statement should state for each sale of goods or services:

- the delivery date of the goods or services,
- the type,
- the quantity and value of the goods or
- the type of services and
- the agreed amount of the payment.

In that case the periodic invoice is issued at the time stated in (b1) and the statement is attached to it.

The invoice must have full content.

However, a simplification is provided as regards other supplementary information, relating to the detailed description of the nature of the goods or services supplied, that is required by national legislation.

24. WHAT ARE THE CONDITIONS IMPOSED ON SELF-BILLING?

- The customer must be an existing taxable person.
- A written agreement must have been lodged with the financial authority which is competent for the taxable person (Greek trader), before the first invoice is issued, stating:
 - the full particulars of the parties to the agreement;
 - the exact address of establishment of the customer from which the invoices will be issued;
 - the billing conditions;
 - explicit acceptance of the specific procedure by the parties to the agreement;
 - the procedure for acceptance of each invoice by the taxable person.

The invoices issued by the customer must have full content and be marked “Self-billing”.

25. IS THERE ANY SPECIFIC RULE IN RELATION TO OUTSOURCING OF INVOICES TO A PERSON WHO IS ESTABLISHED OUTSIDE THE EU?

The rules on self-billing apply to the issue of invoices by a third person established outside the EU in the name and on behalf of the taxable person.

The invoices issued by the third person must have full content and be marked “Outsourcing of invoices”, and they must state the full particulars of the person to whom the issue of invoices of the taxable person has been outsourced.

CONTENT OF INVOICES

26. UNDER WHAT CONDITIONS MUST THE VAT NUMBER OF THE CUSTOMER BE ON THE TAX INVOICE?

The VAT number must always be on the invoice.

27. ANY OTHER SPECIFIC RULE IN RELATION TO THE CONTENT OF THE INVOICE.

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ELECTRONIC INVOICING

28. AS REGARDS INVOICES SENT WITH ADVANCED ELECTRONIC SIGNATURES, IS IT OBLIGATORY TO USE QUALIFIED CERTIFICATED AND SECURE SIGNATURE CREATION DEVICES? IF SO, PLEASE GIVE DETAILS.

The relevant provisions of Presidential Decree 150/2001 (Government Gazette 125/I/25.6.2001) apply to the sending of invoices with advanced electronic signatures, without a qualified certificate requirement. However, there is a requirement for creation of a digital signature by specific secure devices (marking mechanisms).

29. AS REGARDS INVOICES SENT BY ELECTRONIC DATA INTERCHANGE, IS AN ADDITIONAL SUMMARY DOCUMENT ON PAPER REQUIRED? IF SO, PLEASE GIVE DETAILS ABOUT ITS CONTENT AND PROCEDURE.

This is required only where the taxable person effects supplies of goods or services outside Greece (in another Member State or in a third country).

The additional summary document (on paper) must state at least the full particulars of the parties to the transaction and the total value of the transaction.

The document is not required if the taxable person keeps copies of invoices with full content.

30. DO YOU ALLOW INVOICES ISSUED PURSUANT TO ARTICLE 233(1), SECOND SUBPARAGRAPH, OF THE VAT DIRECTIVE (“BY OTHER ELECTRONIC MEANS”)? IF SO, UNDER WHICH CONDITIONS AND FORMALITIES?

Decision AYO 1028970/220/0015/POL 1049/21.3.2006 accepted electronic forwarding of electronic files and data for checking of the validity and authenticity of invoices created by secure devices.

31. ANY OTHER SPECIFIC RULE IN RELATION TO ELECTRONIC INVOICING.

The competent body may issue a decision laying down specific conditions for electronic invoicing in relation to supplies of goods or services effected within Greece from a country with which a legal act concerning mutual assistance of a scope analogous to that provided for by Directives 76/308/EEC and 77/799/EEC and Regulation (EEC) No 218/1992 has not been concluded.

STORAGE OF INVOICES

32. WHAT ARE THE RULES ON THE PLACE OF STORAGE OF INVOICES?

The taxable person may decide freely on the place of storage of invoices within Greece, subject to certain requirements and on condition that the stored invoices or information

are made available without unwarranted delay to the competent authorities within the time limits stated in the requests made by those authorities.

33. IS PRIOR NOTIFICATION OF INVOICES STORED IN ANOTHER COUNTRY AN OBLIGATION? IF SO, PLEASE SPECIFY.

If the place of storage is outside Greece, the taxable person is obliged to notify the competent financial authority of the place of storage prior to the first storage of invoices, and to notify the authority whenever the place is changed.

34. WHAT IS THE OBLIGATORY STORAGE PERIOD FOR INVOICES?

The period is the same as the period for prescription of the right of the state to impose the tax, which is currently six years.

35. WHAT ARE THE SPECIFIC RULES ON STORAGE FORM AND POSSIBLE CONVERSIONS?

a) The taxable person is obliged to store on paper or by electronic means within Greece all the invoices issued by him or by any other person on his behalf, as well as all the invoices that he receives, in the following circumstances:

- where the storage is not by electronic means ensuring full on-line access to the relevant data, or

- where the storage is in a country with which a legal act concerning mutual assistance of a scope analogous to that provided for by Directives 76/308/EEC and 77/799/EEC and Regulation (EEC) No 218/1992 has not been concluded.

36. ANY OTHER SPECIFIC RULE IN RELATION TO INVOICE STORAGE.

b) Copies of invoices issued by the customer or by a third person must be passed to the taxable person within the time limit for updating of the books that he keeps.

c) If the invoices are stored by electronic means, the authenticity of their origin and the integrity of their content, as well as their legibility, must be guaranteed throughout the obligatory storage period.

d) Inability to reproduce the content of an invoice is treated as a failure to safeguard the relevant tax information.

e) If invoices are stored or transmitted by electronic means, the data which ensure the authenticity of the origin and the integrity of the content of each invoice must also be stored for the obligatory storage period.

f) If the taxable person stores the invoices that he issues or receives by electronic means guaranteeing on-line access to the data, and the place of storage is in another Member State, the tax authority has right of access by electronic means for downloading and use of the invoices when necessary for tax control purposes.

g) The competent body may decide to impose other specific conditions prohibiting or restricting the storage of invoices in a country with which a legal act concerning mutual assistance of a scope analogous to that provided for by Directives 76/308/EEC and 77/799/EEC and Regulation (EEC) No 218/1992 and right of access by electronic means, downloading and use of invoices has not been concluded.

SIMPLIFIED INVOICES

37. WHAT ARE THE SITUATIONS WHERE SIMPLIFIED INVOICING IS ALLOWED PURSUANT TO ARTICLE 238 OF THE VAT DIRECTIVE (2006/112/EC)? AND WHAT ARE THE SPECIFIC RULES?

a) Sales of non-negotiable goods or supplies of services not exceeding €50 in value to taxable or non-taxable persons: a retail receipt may be issued if the customer does not demand an invoice (Article 12(16)(c) of Presidential Decree 186/1992).

b) Individual bulk sales of motor diesel for up to €300 per transaction (AYYO 1084982/616/0015/POL 1241/22.10.2002 and AYO 1069392/725/0015/POL 1094/22.3.2003).

c) Services providing transport of persons by taxi for up to €50 per transaction (AYO 1106660/1247/POL 1129/28.11.2003),

d) Invoices for up to €55 issued by the Central Market Organisation SA (Organismos Kendrikis Agoras SA) for rights of entry, occupation of public areas and weighing of transport means (AYO 1033884/402p.e./0015/POL 1058/25.6.2004).

PERIODIC VAT RETURNS

38. UNDER WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?

VAT returns must be submitted by traders who:

- (a) carry out sales of goods or services which are subject to VAT;
- (b) acquire goods through intra-Community transactions.

VAT returns are not submitted by small undertakings with an annual turnover of less than:

- EUR 9 000 for the supply of goods or
- EUR 4 000 for the supply of services.

39. AT WHAT INTERVALS ARE VAT RETURNS AND ASSOCIATED PAYMENTS TO BE MADE?

All taxable persons with the right to deduct the tax on their inputs have to submit periodic returns, irrespective of whether the deduction leads to a debit, credit or zero result. Initial periodic returns are submitted at different intervals, depending on the category of books kept by the undertaking within the meaning of the Accounts and Data Code (KBS). Specifically:

(1) undertakings which keep KBS category III books:

in the case of initial periodic returns with a debit balance, every month by the twenty-sixth day of the month following the reference month, electronically through the special TAXISnet network, irrespective of whether the undertaking carries out intra-Community transactions (goods and services). Periodic returns with a credit or zero balance can be submitted by the last day of the month following the reference month. Category III books are kept by public limited companies and limited liability companies and by all undertakings with annual turnover exceeding EUR 1 000 000, as well as by undertakings which keep those books voluntarily;

(2) undertakings which keep KBS category II books:

I. in the case of periodic returns submitted in printed form to the public finance office, every three calendar months by the twentieth day of the month following the reference quarter, irrespective of whether intra-Community transactions (goods and services) are carried out;

II. in the case of periodic returns submitted through the special Taxisnet network, by the twenty-sixth day of the month following the reference quarter, and by the last day of the following month if there is a credit or zero balance.

Category II books (revenue / expenditure) are kept by undertakings:

- with an annual turnover up to EUR 1 000 000 from supplies of goods and services;
- carrying on the profession of doctor, engineer or accountant etc., irrespective of turnover;
- certain other categories of undertakings.

(3) Undertakings which keep KBS category I books (purchase books):

I. in the case of periodic returns submitted in printed form to the public finance office, every three calendar months by the twentieth day of the following month; likewise if no books are kept;

II. in the case of periodic returns submitted electronically through the special TAXISnet network, by the twenty-sixth day of the month following the reference quarter.

Category I books are kept by undertakings with a turnover from the sale of goods of up to EUR 100 000, provided they are established in villages or non-touristic towns with fewer than 5 000 inhabitants.

The tax amount has to be paid when the VAT periodic return is submitted. If it is not paid then, the periodic return is not accepted.

The timely and corrective VAT returns must in all cases be submitted in printed form to the public finance office. Traders also have to submit a VAT clearance return for each calendar year.

40. DOES A SPECIAL REGIME AS REGARDS PERIODIC VAT RETURNS EXIST FOR SMALLER TRADERS AND/OR CERTAIN CATEGORIES OF BUSINESS? IF SO, PLEASE DESCRIBE THEM.

An **optional** method of paying VAT was introduced on 1.1.2003 for traders who keep category I books and do not carry out intra-Community transactions.

Specifically, traders who keep category I books may choose not to file periodic VAT returns, provided they so wish. And they make this choice known to the competent public finance office by submitting a corresponding declaration during the month of January.

In such a case the taxable person pays the tax by advance payments during the financial year on the basis of the tax paid in the previous financial year plus 10%. The amount of tax actually due is finalised by the clearance return of the year to which it relates.

Any difference between the tax paid through the advance payments and the tax actually due which is revealed by the clearance return is settled as follows:

- a) by a refund of the amount unduly paid when there is a credit balance;
- b) by payment of the amount without penalties when there is a debit balance.

41. DO YOU OPERATE SIMPLIFIED CALCULATIONS OF TAX LIABILITY? IF SO, WHAT ARE THE QUALIFYING CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?

- (a) Small undertakings which are either exempt or keep category I books and whose tax obligation is calculated by determining their turnover on an estimated basis (converting purchases into sales).
- (b) Manufactured tobacco products, where the tax is paid at source when the products are placed for consumption.
- (c) Taxis, where the tax due is determined as an annual amount per vehicle. The amount varies according to the population of the area in which the vehicle is based.
- (d) Small fishery undertakings with coastal fishing vessels, where the tax due is fixed as an annual amount per vessel on the basis of vessel length.

RECAPITULATIVE STATEMENTS

42. AT WHAT INTERVALS ARE RECAPITULATIVE STATEMENTS TO BE SUBMITTED?

Recapitulative statements of intra-Community supplies of goods are submitted for each calendar quarter by traders who effect those transactions.

The same obligation applies to intra-Community acquisitions of goods.

43. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN CHAPTER 6 ENTITLED RECAPITULATIVE STATEMENTS IN TITLE XI OF THE VAT DIRECTIVE (2006/112/EC)?

Recapitulative statements must contain the following information in addition to the information provided for in Article 22(6) of Directive 91/680/EEC: 1) the particulars of the local tax authorities; 2) the type of currency used in the statement (i.e. EUR); 3) information about triangular supplies (Article 16(3) of Directive 77/388/EEC) in a special column of the recapitulative statement of supplies form; 4) information about triangular – notional acquisitions in a specific column of the recapitulative statement of acquisitions form.

44. DO YOU OPERATE SIMPLIFIED PROCEDURES AS REGARDS RECAPITULATIVE STATEMENTS AS PROVIDED FOR IN ARTICLE 269 OF THE VAT DIRECTIVE (2006/112/EC)? IF SO, WHAT ARE THE RELATED THRESHOLDS FOR APPLYING SUCH PROCEDURES?

Greece does not use any other simplified procedures as regards recapitulative statements as provided for in Article 22(12) of Directive 91/680/EEC.

ELECTRONIC RETURNS

45. IS IT POSSIBLE TO SUBMIT VAT RETURNS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT STATEMENTS ELECTRONICALLY?

At present VAT returns can be submitted electronically, provided they are initial returns and submitted in due time. Recapitulative statements of intra-Community acquisitions and supplies must be submitted electronically, provided they are initial statements and submitted in due time. Below are the addresses of two websites for obtaining information and submitting returns:

www.Taxisnet.gr or www.gsis.gov.gr

46. IS IT POSSIBLE TO SUBMIT RECAPITULATIVE STATEMENTS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO SUBMIT STATEMENTS ELECTRONICALLY?

All taxable persons who carry out intra-Community transactions have to submit recapitulative statements electronically.

ADMINISTRATIVE REQUIREMENTS

47. DO YOU OPERATE A FLAT-RATE SCHEME? IF SO, TO WHOM DOES THE SCHEME APPLY?

There is a flat-rate scheme for farmers in accordance with Article 25 of Directive 77/388/EEC.

Under that article, flat-rate farmers do not calculate VAT on their outputs. However, they are entitled to a refund of the tax paid on their inputs. The farmer has to submit an application every year to the competent public finance office. The refund is calculated by applying a flat rate, depending on the activity, to the farmer's annual revenue.

Flat-rate farmers may opt for the normal scheme by submitting a relevant declaration by 30 January of each year. The declaration cannot be revoked for a period of five years.

48. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS OTHER THAN THOSE ALREADY MENTIONED? IF SO, PLEASE GIVE A DESCRIPTION.

No.

49. IN WHICH LANGUAGE(S) ARE FORMS (PERIODIC VAT RETURNS AND RECAPITULATIVE STATEMENTS) AVAILABLE OR TRANSLATED INTO?

The forms are available only in Greek.

RIGHT TO DEDUCTION

50. FOR WHICH CATEGORIES OF GOODS AND SERVICES IS THERE NO RIGHT OF DEDUCTION?

There is no right of deduction for the following categories of goods and services:

- a) purchase, importation or intra-Community acquisition of tobacco products;
- b) purchase, importation or intra-Community acquisition of alcoholic beverages intended for non-taxable transactions;

c) receptions, entertainment and hospitality in general;

d) accommodation, food, drinks, travel and entertainment for the personnel or the representatives of an undertaking;

e) purchase, importation or intra-Community acquisition of private passenger vehicles with up to nine seats, motor cycles and mopeds, private vessels and aircraft intended for recreation or sport, as well as expenditure on fuel, repairs, maintenance, leasing and use of the above.

This provision does not apply to the above-mentioned transport means if they are intended for sale, leasing or the transport of persons on payment of a fare;

f) purchase, importation or intra-Community acquisition of packaging materials, the supply of which is covered by a lodged security and whose further distribution is free of tax.

51. ARE THERE CATEGORIES OF GOODS AND SERVICES IN WHICH THERE IS A PARTIAL RIGHT OF DEDUCTION? IF SO, WHAT IS THE PERCENTAGE?

There are no special categories, but where a taxable person carries out transactions of goods and services and there is no right of deduction for some of them, the tax which may be deducted is fixed as a percentage of the total tax amount.

ANNEX 1: THRESHOLDS

http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexI

ANNEX 3: VAT IDENTIFICATION NUMBERS

http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexII

ANNEX 3: ABBREVIATIONS

http://europa.eu.int/comm/taxation_customs/taxation/vat/traders/vat_community/index_en.htm#annexIII