

Greece

13th Directive (86/560/EEC) VAT refunds

I. RECIPROCITY AGREEMENTS – Article 2(2)

1. Does your country have any reciprocity agreements?

Yes

2. If yes, what countries are included in the reciprocity agreements?

Greece has reciprocity agreement with 2 countries (Switzerland and Norway) and is in the process of negotiations with two others (FYROM, Bulgaria)

3. What is the equivalent third country tax to which the reciprocity agreements relate?

VAT

4. What goods and services are allowable under the reciprocity agreements?

Those goods and services that grant the right of deduction in **both** countries (Greece and the country with which a reciprocity agreement exists)

5. Are there any specific or additional rules applicable in relation to the reciprocity agreements?

The rules for VAT refund are **stricter** when the applicant is established in a third country. In this case, the applicant from a third country is entitled to a VAT refund for a specific service **only if** the following conditions are **both** fulfilled: Greece grants the right of deduction for this service **and** the applicant's country grants **also** this right.

6. If your country has no reciprocity agreements, do you still allow refunds?

No

II. TAX REPRESENTATIVES - Article 2(3)

7. Does your country require the appointment of a tax representative?

No

8. What conditions are imposed when appointing a tax representative?

Not applicable

III. REFUND ARRANGEMENTS – Article 3(1)

9. What are the time limits that are applied for making a claim?

The same are those applied in the 8th Directive

10. What periods are eligible for a refund?

The same are those applied in the 8th Directive

11. Where shall the applications be made?

The applications shall be made to the following address:

HELLENIC REPUBLIC

GENERAL DIRECTORATE OF TAXATION

VAT DIRECTORATE

DEPARTMENT C

Sina 2-4

Athens 10672

Tel; +30-2103644960

12. What is the minimum amount of VAT that can be refunded?

The submitted claim must be at least: **200** Euro for a 3 month period and **25** Euro for a full calendar year, or for the remainder of the year.

13. How can the applicant receive an application form?

The applicant can receive the application form via e-mail (d14-ctm@otenet.gr), by fax (+30-2103645413) or by post.

14. What languages may be used for completion of the form?

English or Greek

15. What information is requested on the application form? Please could you provide a copy of the form or a website link?

The [Greek VAT refund application form](#) is attached along with [the instructions in English](#).

16. Is any information optional? If yes, what information?

Every question in the application form must be answered. No information is optional.

17. Who is authorised to sign the application form?

The application form should be signed by the applicant or his authorized agent.

18. What evidence is required to support an application?

The necessary documents that must be submitted along with the application form are the **original Greek** invoices and a Certificate of Taxable Status which indicates that the applicant is subject to VAT in his country. The Power of Attorney is optional and it is requested only if the correspondence is sent by the applicant's agent.

19. What time-limits does your country apply to making a refund?

The refund is affected in approximately **6 months**.

IV. ELIGIBILITY - Article 4(2)

20. Are there any other conditions applicable?

No

21. Are certain types of expenditure excluded and if so which?

The right of deduction in Greece is **not** granted to taxable persons who are charged with VAT for:

- a.** goods and services that are used for purposes other than their main economic activity
- b.** goods and services related to real property in Greece,
- c.** tobacco products
- d.** expenditures on receptions, amusement, hospitality in general
- e.** expenditures on housing, food, drinks, transport and entertainment for the business' personnel or its agents
- f.** alcoholic beverages
- g.** purchase, import or intra-Community acquisition of private passenger cars up to nine (9) seats, motorcycles, crafts and aircrafts for pleasure or sports as well as expenses for fuel, repair, maintenance, leasing and rental and in general all expenses related to their use, with the exception of the case that all the above-mentioned means of transport are intended for sale, leasing and rental or carrying passengers for reward.

V. MAJOR DIFFERENCES BETWEEN REFUNDS UNDER THE 13th AND THE 8th (79/1072/EEC) DIRECTIVE

22. What are the main procedural differences between applying for a VAT refund based on the 8th Directive and a refund based on the 13th Directive?

There is **no** difference in the procedure.

23. Do certain types of expenditure give rise to refund under the 8th Directive but not under the 13th Directive? If yes, please specify the types of expenditure.

No

Α Ι Τ Η Σ Η
ΕΠΙΣΤΡΟΦΗΣ ΤΟΥ ΦΟΡΟΥ ΠΡΟΣΤΙΘΕΜΕΝΗΣ ΑΞΙΑΣ ΑΠΟ
ΥΠΟΚΕΙΜΕΝΟ ΣΤΟ ΦΟΡΟ ΜΗ ΕΓΚΑΤΕΣΤΗΜΕΝΟ ΣΤΗΝ ΕΛΛΑΔΑ

Πρόκειται για την πρώτη σας αίτηση; Αν όχι, γράψτε τον αριθμό φορολογικού μητρώου σας.

Σφραγίδα λήψης



ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ
ΥΠΟΥΡΓΕΙΟ ΟΙΚΟΝΟΜΙΚΩΝ
ΓΕΝΙΚΗ ΔΙΕΥΘΥΝΣΗ
ΦΟΡΟΛΟΓΙΑΣ
14η ΔΙΕΥΘΥΝΣΗ Φ.Π.Α.
ΤΜΗΜΑ Γ'
ΣΙΝΑ 2-4, 106 72 ΑΘΗΝΑ
ΕΛΛΑΔΑ

1	Επωνυμιο και όνομα ή εταιρική επωνυμία του αιτούντος	
	Οδός	Αριθμός
	Ταχυδρομικός Κώδικας, Πόλη, Χώρα, Τηλέφωνο, e-mail	
2	Φύση των δραστηριοτήτων του αιτούντος	
3	Αναφορά της φορολογικής υπηρεσίας και του αριθμού μητρώου ΦΠΑ του αιτούντος στη χώρα όπου έχει την έδρα, την κατοικία ή τη συνήθη διαμονή του.	
4	Περίοδος στην οποία αναφέρεται η αίτηση	από μήνας έτος έως μήνας έτος
5	Συνολικό ποσό -αριθμητικά- του οποίου ζητείται η επιστροφή	
6	Ο αιτών ζητεί την επιστροφή του ποσού που αναφέρεται στο χώρο 5 κατά τον τρόπο που αναφέρεται στο χώρο 7	
7	Τραπεζικός Λογαριασμός	
	α. Αριθμός λογαριασμού και IBAN	
	β. Όνομα του δικαιούχου	
	γ. Επωνυμία και διεύθυνση της Τράπεζας	
8	Αριθμός συνημμένων	Τιμολόγια
9	<p>Ο Αιτών δηλών :</p> <p>α. ότι τα αγαθά ή οι υπηρεσίες που αναφέρονται όπισθεν χρησιμοποιήθηκαν για τις ανάγκες μου ως υποκειμένου στο φόρο επ' ευκαιρία:</p> <p>β. ότι δεν πραγματοποιήσα στη χώρα όπου ζητείται η επιστροφή κατά τη διάρκεια της περιόδου στην οποία αναφέρεται η παρούσα αίτηση:</p> <p><input type="checkbox"/> καμία παράδοση αγαθών και καμία παροχή υπηρεσιών.</p> <p><input type="checkbox"/> παρά μόνο παροχή υπηρεσιών για τις οποίες ο φόρος βαρύνει μόνο τον λήπτη.</p> <p><input type="checkbox"/> παρά μόνο ορισμένες απαλλασσόμενες παροχές υπηρεσιών μεταφοράς και ορισμένες παρεπόμενες παροχές υπηρεσιών</p> <p>γ. ότι οι πληροφορίες που περιλαμβάνονται στη παρούσα δήλωση είναι ειλικρινείς. Ο Αιτών αναλαμβάνω την υποχρέωση να επιστρέψω κάθε ποσό που θα μου καταβληθεί αχρεωστήτως.</p>	
	(Τόπος)	(Υπογραφή)

Φ.Π.Α. - 015

(Ημερομηνία)

Κατάσταση τιμολογίων που αναφέρονται στην περίοδο που αφορά η παρούσα αίτηση

10

α/α	Είδος αγαθών ή υπηρεσιών	Α.Φ.Μ Προμηθευτή	Όνομα Προμηθευτή	Αριθμός Τιμολογίου	Ημ/νία έκδοσης Τιμολογίου	Αιτούμενο ποσό Φ.Π.Α.	Σημειώσεις (συμπληρώνεται από τη Διοίκηση)
	<i>από μεταφορά</i>						
1							
	ΣΥΝΟΛΟ						
	<i>σε μεταφορά</i>						

EXPLANATORY NOTE

A. INFORMATION FOR THE REFUND OF VAT PAID IN GREECE

1. GENERAL

This note is a guide to the scheme operated in Greece, according to which, a taxable person established in another Member State of the Community may obtain a refund of value added tax (VAT) incurred in Greece. The scheme has introduced in Greece the provisions of the EEC Eighth VAT Directive. It aims to put taxable persons established in other Member States on the same footing as domestic taxable persons in their right to deduct input VAT.

2. PERSONS ENTITLED TO REFUND

Taxable persons registered for the purposes of VAT in EEC Member States other than Greece may, on application, obtain refund of VAT paid in Greece on movable goods and services supplied to them as well as on imports to Greece made by them for their commercial purposes.

3. CONDITIONS ON WHICH REFUNDS ARE MADE

The applicant must be able to establish that he makes no supplies of goods or services in Greece. However, an exception to this rule is the supply of:

- (a) services in respect of which tax is payable solely by the person to whom they are supplied.
- (b) certain exempted transport services (international carriage of goods) and services ancillary there to.

Taxable person should apply for refund to:

Υπουργείο Οικονομικών (Ministry of Finance)

Γενική Διεύθυνση Φορολογίας (General Directorate of Taxation)

Διεύθυνση ΦΠΑ (VAT Directorate)

ΣΙΝΑ 2-4 (Sina 2-4)

10672 ΑΘΗΝΑ (10672 Athens)

ΕΛΛΑΔΑ (Greece)

Taxable persons may use the present form (ΦΠΑ 015), or any other corresponding form issued by another Member State (according to the eighth VAT directive). Applications may be submitted by an agent. Refund may be made to duly authorized persons. In both cases a power of attorney, made by a notary public and translated officially in Greek, will be required. A certificate issued by the competent authority of the Member State in which the applicant is established must accompany the application. This certificate provides evidence that he is a taxable person (certificate of status) and remains valid for one year. Therefore, taxable persons are not bound to produce another certificate for the applications that they will submit in this one-year period. In case of any change in their name, address, or their bank account they should notify our office.

The application must be accompanied by the **original invoices**, or any other relevant documents, showing the following details:

- supplier's name, address and VAT registration number.
- purchaser's (applicant's) name, address and VAT registration number.
- details of the supplied goods or services
- date of supply
- cost of goods or services
- amount of VAT.

4. RULES ABOUT TIME PERIODS

The application should refer to supplies of goods or services covering at least a 3-month period, and not exceeding one calendar year. The period may be shorter than 3 months when it represents the remainder of a calendar year (November and December or December only). Applications covering supplies of goods or services of a full calendar year must be submitted, at the latest, within six months of the end of the calendar year in which the tax was charged. Applicants will receive the VAT refund within six months following their application.

5. MINIMUM REFUNDABLE AMOUNTS

The submitted claim must be at least:

- 200 Euro for a 3 month period.
- 25 Euro for a full calendar year, or for the remainder of the year

6. NON-REFUNDABLE VAT

Generally, refunds cannot be claimed on VAT incurred on supplies which are not used for the business purposes. Moreover, VAT shall not be refunded for expenditures on:

- a. food, drink and tobacco products.
- b. hotel and other accommodation.
- c. entertainment including expenditure on hospitality and amusements.
- d. acquisition, leasing or hire, modification, repair or maintenance of passenger motor vehicles, pleasure boats and private aircraft.
- e. transport of the taxable person or members of his staff.

Refund will not be granted for tax on the costs borne by travel agents for supplies of goods and services made directly to travellers. Greek authority reserves the right to refuse all or part of a claim, stating the grounds for this decision. Taxable persons may appeal against a refusal. The appeal must be submitted to the Greek Court of First Instance **obligatory** by a **Greek** lawyer. The time limit is 90 days from the day that the decision was notified to the claimant.

7. WARNING.

A fraudulent claim for VAT refund may result in recovering the amount wrongly refunded, as well as a fine or other punitive action.

B. DIRECTIONS FOR COMPLETING THE APPLICATION FORM.

a. General

If this is **not** your first application please write your VAT registration number on the top left of the first page.

b. Numbered boxes

Box 1 Complete your company's name, address, e-mail **and telephone number (necessarily)**.

Box 2 Describe in sufficient detail the type of your business activity.

Box 3 Insert your VAT registration number as it is shown in the certificate issued by your local VAT Office.

Box 4 Enter the appropriate numbers corresponding to the refund period you have selected (not less than three consecutive months, not more than one calendar year).

Box 5 The total amount of the refundable VAT should be inserted in box 5 of the application form.

Box 6 There is **no** need of making any entry in this box.

Box 7 The refund will be made by credit of the applicant's bank account.

Please insert:

a) the number of the account **and the IBAN (necessarily)**

b) the name of the beneficiary of the account

c) the name and address of the Bank where the account is held.

Box 8 State the total number of attached documents and invoices

Box 9

9a. Describe the nature of the activities for which you have acquired the goods or received the services concerning the application

. E.g. Participation in the International Fair, held in Salonica, from 6 to 20 September 200...
or Supply of advertising services to taxable person X (a customer established in Greece) on the 16th of August 200...

9b. Check the appropriate box.

The applicant hereby declares that in Greece, during the period covered by this application, he engaged in:

- no delivery of goods or supply of services
- only the provision of services in respect of which tax is payable solely by the person to whom they are supplied
- only the provision of certain exempted transport services ancillary thereto

9c. Make sure you have signed and dated the form.

Box 10

Under number 10 (2nd page) you must itemise the transactions relating to the requested VAT. In the existing table please complete with the following order: **(1)** the serial number, **(2)** the nature of services given, **(3)** the supplier's VAT number, **(4)** the supplier's name, **(5)** the number of the invoice, **(6)** the date of the invoice and **(7)** the VAT charged. Each document submitted should be consecutively numbered. If the available space is insufficient, use a continuation sheet.

For help and any further advice you can write to the service referred to in chapter A, section 3 above.