

BOX 47	
CODE	DESCRIPTION
101	Import duties under suspension
121	Exemption from additional duties
131	Exemption from anti-dumping duties
141	Exemption from countervailing duties
200	Excise duties on domestic or EU ethyl alcohol
201	Exemption from excise duties on domestic or EU ethyl alcohol
202	Excise duties on ethyl alcohol from third countries
203	Exemption from excise duties on ethyl alcohol from third countries
204	Excise duties on domestic or EU beer
205	Exemption from excise duties on domestic or EU beer
206	Excise duties on beer from third countries
207	Exemption from excise duties on beer from third countries
210	Excise duties on domestic or EU petrol
211	Exemption from excise duties on domestic or EU petrol
212	Excise duties on petrol from third countries
213	Exemption from excise duties on petrol from third countries
214	Excise duties on domestic or EU gas oil (naptha-gas oil/diesel)
215	Exemption from excise duties on domestic or EU gas oil (naptha-gas oil/diesel)
216	Excise duties on gas oil (naptha-gas oil/diesel) from third countries
217	Exemption from excise duties on gas oil (naptha-gas oil/diesel) from third countries
218	Excise duties on domestic or EU fuel oil
219	Exemption from excise duties on domestic or EU fuel oil
220	Excise duties on fuel oil from third countries
221	Exemption from excise duties on fuel oil from third countries
222	Excise duties on domestic or EU LPG-methane
223	Exemption from excise duties on domestic or EU LPG-methane
224	Excise duties on LPG-methane from third countries
225	Exemption from excise duties on LPG-methane from third countries
226	Excise duties on domestic or EU isopropyl alcohol etc
227	Exemption from excise duties on domestic or EU isopropyl alcohol etc
228	Excise duties on isopropyl alcohol etc from third countries
229	Exemption from excise duties on isopropyl alcohol etc from third countries

230	Ad valorem excise duty on EU tobacco products
231	Exemption from ad valorem excise duty on EU tobacco products
232	Ad valorem excise duty on tobacco products from third countries
233	Exemption from ad valorem excise duty on tobacco products from third countries
234	Specific excise duty on EU cigarettes
235	Exemption from specific excise duty on EU cigarettes
236	Specific excise duty on cigarettes from third countries
237	Exemption from specific excise duty on cigarettes from third countries
238	Manufactured tobacco products tax stamps
240	Levy on domestic cigarettes for the Agricultural Insurance Organisation
241	Exemption from levy on domestic cigarettes for the Agricultural Insurance Organisation
242	Excise duties on electric energy for professional use
243	Exemption from excise duties on electric energy for professional use
244	Excise duties on electric energy for non professional use
245	Exemption from excise duties on electric energy for non professional use
246	Excise duties on natural gas used for heating
247	Exemption from excise duties on natural gas used for heating
248	Excise duties on natural gas used for purposes other than heating
249	Exemption from excise duties on natural gas used for purposes other than heating
252	Excise duties on wine from third countries
253	Exemption from excise duties on wine from third countries
254	Excise duties on domestic or EU wine
255	Exemption from excise duties on domestic or EU wine
256	Consumption tax on domestic and EU heated tobacco products
257	Exemption from consumption tax on domestic and EU heated tobacco products
258	Consumption tax on heated tobacco products from third countries
259	Exemption from consumption tax on heated tobacco products from third countries
260	Consumption tax on domestic or EU coffee
261	Exemption from consumption tax on domestic or EU coffee
262	Consumption tax on coffee from third countries
263	Exemption from consumption tax on coffee from third countries
264	Consumption tax on domestic or EU electronic cigarettes
265	Exemption from consumption tax on domestic or EU electronic cigarettes
266	Consumption tax on electronic cigarettes from third countries

267	Exemption from consumption tax on electronic cigarettes from third countries
268	Excise duties on gas oil used for heating - domestic and EU products
269	Exemption from excise duties on gas oil used for heating - domestic and EU products
270	Excise duties on gas oil used for heating – imported products
271	Exemption from excise duties on gas oil used for heating – imported products
301	Exemption from VAT on imports from third countries
302	VAT on domestic and EU tobacco products
303	Exemption from VAT on domestic and EU tobacco products
310	VAT on domestic and EU petrol products (subject to excise duties)
311	Exemption from VAT on domestic and EU petrol products (subject to excise duties)
320	VAT on P.O.E.
321	Exemption from VAT on P.O.E.
328	VAT on domestic and EU vehicles
329	Exemption from VAT on domestic and EU vehicles
330	VAT on domestic and EU ethyl alcohol and alcoholic beverages
331	Exemption from VAT on domestic and EU ethyl alcohol and alcoholic beverages
332	VAT on electricity
333	Exemption from VAT on electricity
334	VAT on natural gas
335	Exemption from VAT on natural gas
336	VAT on domestic or EU products
337	Exemption from VAT on domestic or EU products
338	VAT on domestic and EU heated tobacco products
339	Exemption from VAT on domestic and EU heated tobacco products
340	VAT on heated tobacco products from third countries
341	Exemption from VAT on heated tobacco products from third countries
342	VAT on domestic and EU coffee
343	343 Exemption from VAT on domestic and EU coffee
344	VAT on coffee from third countries
345	Exemption from VAT on coffee from third countries
346	VAT on domestic and EU electronic cigarettes
347	Exemption from VAT on domestic and EU electronic cigarettes
348	VAT on electronic cigarettes from third countries
349	Exemption from VAT on electronic cigarettes from third countries

350	VAT on sales of domestic and EU wheeled vehicles
352	VAT on sales of domestic and EU materials
354	VAT on sales of domestic and EU floating and air transport means
356	VAT on storage costs
358	VAT on sales of third countries wheeled vehicles
360	VAT on sales of third countries materials
362	VAT on sales of third countries floating and air transport means
370	VAT on E- commerce imports
371	Exemption from VAT on E- commerce imports
404	Indirect taxes on P.O.E.
405	Exception from indirect taxes on P.O.E.
408	Συναλλ. Εισφορά
414	Interest of arrears from duties
416	Fines and penalties on indirect taxes
418	Fine at the special duty of yachts & cruise ships
420	Increments on indirect taxes in general
422	Multiple fines and additional infringement duty
424	Other fines
426	Other stamp duties
427	Exemption from other stamp duties
428	Additional amount of 20% on stamp duties
429	Exemption from additional amount of 20% on stamp duties
430	Interest of arrears from contract and other costs
432	Increments in cases of late payment of other revenue
440	Special luxury tax on EU passenger cars
441	Exemption from special luxury tax on EU passenger cars
442	Special luxury tax on passenger cars from third countries
443	Exemption from special luxury tax on passenger cars from third countries
444	Special luxury tax on domestic and EU products
445	Exemption from special luxury tax on domestic and EU products
446	Special luxury tax on products from third countries
447	Exemption from special luxury tax on products from third countries
500	Registration tax on domestic and EU passenger cars
501	Exemption from registration tax on domestic and EU passenger cars

502	Registration tax on passenger cars from third countries
503	Exemption from registration tax on passenger cars from third countries
504	504 Registration tax on domestic and EU lorries
505	Exemption from registration tax on domestic and EU lorries
506	Registration tax on lorries from third countries
507	Exemption from registration tax on lorries from third countries
508	Registration tax on domestic and EU motorcycles
509	Exemption from registration tax on domestic and EU motorcycles
510	Registration tax on motorcycles from third countries
511	Exemption from registration tax on motorcycles from third countries
512	Registration tax on domestic or EU buses and other vehicles
513	Exemption from registration tax on domestic or EU buses and other vehicles
514	Registration tax on buses and other vehicles from third countries
515	Exemption from registration tax on buses and other vehicles from third countries
600	Counter value from the sale of books, codes and other forms in general
602	Fees from arrears, warehousing fees and administrative costs
604	Counter value from the sale of any kind of public material
606	Rights from the provision of other services by the State
608	Fees for any purpose
610	Charges from the execution of warrants-seizures-service of application
612	Debts re-entered in the accounts at the expense of debtors
614	Contribution for customs officers
616	Circulation taxes not paid with the special label
619	Exemption from the payment for revenue from the provision of health services (health rights)
620	Other court expenses
624	Light dues
626	Healthcare on DETE
628	Recovery of payments to the State for seizure expenses etc
630	Other special taxes
632	Income tax on DETE
634	Special duty of yachts & cruise ships
636	Allocation at the expense of accounting officers according to an administrative decision
638	Financial compensation to the State due to non-materials damage caused by customs

	infringements
640	Special duty of 5‰ - Law 2093/92
641	Exemption from special duty of 5‰ - Law 2093/92
642	Collections from applications for the execution of customs operations
644	special levy of Laws 1571/85 and 2008/92 for the problematic areas
645	Exemption from special levy of Laws 1571/85 and 2008/92 for the problematic areas
650	Revenues from the sale of vehicles into possession of the State
652	Revenues from the sale of materials into possession of the State
654	Revenues from the sale of vessels into possession of the State
660	Environmental tax for euro 4 vehicles (3000€)
661	Exemption from the environmental tax for euro 4 vehicles (3000€)
662	Environmental tax for euro 5a vehicles (1000€)
663	Exemption from the environmental tax for euro 5a vehicles (1000€)
664	Partial exemption from the environmental tax for EURO 4 vehicles
665	Partial exemption from the environmental tax for EURO 4 vehicles concerning
666	Partial exemption from the environmental tax for euro 5a vehicles
667	Partial exemption from the environmental tax for EURO 5a vehicles concerning persons entitled to exemption
670	Green tax on gas oil
671	Exemption from green tax on gas oil
706	Mutual assistance-Collections deposit account
710	RAE duty
711	RAE duty under suspension
718	Special fund for control of quality and production of alcohol and alcoholic beverages (ETEPPAA)
719	Exemption from contribution for the Special fund for control of quality and production of alcohol and alcoholic beverages (ETEPPAA)