



GREEK REPUBLIC



ΑΑΔΕ

Ανεξάρτητη Αρχή
Δημοσίων Εσόδων

GEN. DIRECTORATE OF CUSTOMS & CUSTOMS

ADDRESS OF CUSTOMS & VAT

SECTION ED.: VAT OF IMPORTS AND EXPORTS

POSTED ON THE INTERNET

A.Δ.Α :

Athens, 1 September 2020 Ref.

No .: E.2143

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TO: Such as Distribution Board

THEME : Notification of provisions of article 52 L.4701 / 2020 (Government Gazette A 128 / 30.06.2020)

We inform you, for information and implementation, of the provisions of article 52 of Law 4701/2020 (Government Gazette A 128 / 30.06.2020) "Microfinance granting framework, financial sector regulations and other provisions" which amend paragraph 4a of article 29 of Law 2960/2001 "National Customs Code".

In the context of strengthening the transit trade and utilization of the geographical position of our country, with par. basis for the movement of their goods in EU countries and other international markets with suspension of payment of import VAT since almost all of these goods are destined for foreign markets. In this way, the country's major ports and their infrastructure are used as entry points for goods from third countries, warehouses,

The companies not established in our country enjoy the above privileges through obtaining a relevant license which is issued by the A.A.D.E. with the terms and procedure of POL.1126 / 2013 A.Y.O after checking strict reliability criteria such as compliance history, financial solvency, etc.

With the notified provision, the annual limit for inclusion in the VAT suspension regime is adjusted to 40 million euros per year, regardless of the year of entry of those interested in the scheme, in order to meet the dynamics of business groups wishing to operate in our country.

Ο ΔΙΟΙΚΗΤΗΣ Η.Α.Δ.Ε

G. PITSILIS

SWITCHBOARD

ACCEPTABLE FOR ENERGY

1. Customs of the 2nd class
2. Customs Regions
3. ΕΛ.Υ.Τ

ACCEPTABLE FOR NOTIFICATION

1. Office of the Minister of Finance Mr. Ch. Staikoura
2. Office of the Deputy Minister of Finance Mr. Ap. Vesypoulos
3. Recipients of Table Β'
4. HD Table Recipients
5. Recipients of Table ΙΒ''
6. Recipients of Table ΙΕΔ'
7. Recipients Table PAGE
8. Recipients of Table ΚΓΔ'

INTERNAL DISTRIBUTION

1. Office of the Governor of the Independent Public Revenue Authority Mr. G. Pitsili
2. Independent Support Department of the General Directorate of Customs & VAT
3. Independent Support Department of the General Directorate of Tax Administration
4. Ε.Φ.Κ & Φ.Π.Α
5. Directorate of Customs Procedures
6. Directorate of Customs Controls and Infringements Strategy
7. Directorate of Tariff Issues, Special Regimes and Exemptions
8. General Directorate of e-Government:
 - a. Directorate of Business Processes-
Sub-Directorate for Requirements and Control of Customs Applications
 - b. Directorate of Development of Customs Controls & Business Applications
Department of Development of Customs Applications
9. Indirect Taxation Implementation Directorate - Department AD: VAT
10. Audit Department
11. Directorate of International Economic Relations - Section B: Customs Affairs
13. Legal Support Department