

VAT Standard rate

The standard VAT rate in Greece in 2024 is 24%.

Threshold

The threshold for all EU countries is standard – €10,000.

Pieces of evidence

To determine Greece as the buyer's location, it is necessary to set two of the following criteria, such as Greece:

- Customer's address;
- The address to which the invoice is issued;
- Phone code +30;
- IP address;
- The location of the customer's fixed landline through which the service is supplied to him;
- Something else.

E-services list

The legislation of the European Union means by the term digital product any product that is stored, delivered, and used in electronic format. The client can receive these goods or services by e-mail, download them from the Internet or use them directly on the website. These products include:

Electronic books, images, movies, and videos, whether buying a copy from Shopify or using a service (for example Amazon Prime). Such products are increasingly referred to as “Audio, visual or audiovisual products”;
Downloadable and streaming music, whether buying an MP3 or using music services;
Cloud-based software and as-a-Service products (SaaS, PaaS, IaaS);
Websites, site hosting services, and Internet service providers;
Online ads and affiliate marketing.

Registration procedure

You can register under the MOSS via the Greek Tax Authorities (TaxisNet) portal. To register taxable persons of the establishment outside Europe (non-Union scheme), the following information will be required:

- Company name and contact information;
- Tax number in the country of registration;
- Bank details;
- An electronic declaration that the taxable person is not registered to pay VAT within the Union;
- Select the date from which you will use MOSS.

A taxable person established in Greece (Union scheme)

- Company name and contact information;
- Organisationsnummer/Momsnummer (VAT);
- If there are other VAT numbers, you must specify them;
- Country where the taxable person is established, if established outside the territory of the European Community;
- Date of start of using the scheme;
- BIC and IBAN.

Keeping records

Records must be kept for at least 10 years.

Filing VAT returns

VAT declarations for digital services must be submitted quarterly, no later than the 20th day of the month following the reporting period. For example, the declaration for the first quarter must be submitted by April 20.

VAT payment date

We advise you to pay the tax at the same time as submitting the declaration before the deadline date.