

VAT Standard rate

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

VAT Reduced rate

Most goods for the disabled have – a VAT rate of **13%**.

The VAT rate for some books and pharmaceutical products is **6%**.

Threshold

As in all of the EU, in Greece, there are rules according to which the threshold is €10,000.

Deductible VAT

For some completed transactions, you can return the VAT paid:

- Transactions related to the supply of goods or services made within the country;
- Acquisition of goods and commerce within the EU, considered as such;
- Transactions for the import of goods.

Registration procedure

For VAT registration, it is required to properly send the form “ΔΗΛΩΣΗ ΑΠΟΔΟΣΗΣ Α. Φ. Μ. ΊΕΝΑΡΞΗΣ ΕΡΓΑΣΙΩΝ ΚΟΙΝΟΤΙΚΩΝ ΥΠΟΚΕΙΜΕΝΩΝΩΡΙΣ ΕΓΚΑΤΑΣΤΑΣΗ ΣΤΗΝ ΕΛΛΑΔΑ” and a package of company’s legal documents.

Tax representative

To register in Greece for Non-EU companies a tax representative is mandatory.

VAT returns filing date

All foreign taxpayers must submit VAT returns on a quarterly basis. The deadline is the last day of the month following the reporting period.

VAT payment date

The deadline for paying the tax coincides with filing the declaration.