

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

GREECE

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in a Note Verbale from the Delegation of Greece to the OECD deposited with the Secretary General of the OECD together with the instrument of ratification, on 29 May 2013 - Or. Engl. (*in force since 1 September 2013*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Personal income tax;
 - . Income tax on partnerships;
 - . Corporate Income tax;
 - . Withholding tax on dividends, royalties and interests.
- . **Article 2, paragraph 1.a.ii:** Tax on profit from the sale of shares.
- . **Article 2, paragraph 1.a.iii:** Not applicable.
- . **Article 2, paragraph 1.b.i:** Not applicable.
- . **Article 2, paragraph 1.b.ii:** Compulsory social security contributions payable to general government or to social security institutions, established under public law.
- . **Article 2, paragraph 1.b.iii.A:** Tax on inheritance gifts and parental provision.
- . **Article 2, paragraph 1.b.iii.B:**
 - . Tax on real estate and;
 - . Special tax on real estate.
- . **Article 2, paragraph 1.b.iii.C:**
 - . Value-added tax ;
 - . Tax on luxury goods.
- . **Article 2, paragraph 1.b.iii.D:**
 - . Special consumption taxes on goods and services such as excise duties;
 - . Duty on mobile subscription services and on card mobile phone services;
 - . Insurance tax;
 - . Tax on casino entrance tickets;
 - . Special tax on television advertisements.
- . **Article 2, paragraph 1.b.iii.E:**
 - . Road tax on motor vehicles (vignette).
 - . Registration tax on vehicles;
 - . Luxury tax on cars;
 - . Lump sum tax on the registration of public and private use lorries.
- . **Article 2, paragraph 1.b.iii.F:**
 - . Luxury tax on other vehicles e.g. pleasure boats;
 - . Special tax on private pleasure boats.
- . **Article 2, paragraph 1.b.iii.G:**
 - . Real estate transfer tax;
 - . Stamp duties;
 - . Indirect taxes on raising of capital;
 - . Levy on the tickets of spectacles;

- . Tax on playcard game tables in cafes;
- . Special tax on bulldozers, cranes etc..
- . **Article 2, paragraph 1.b.iv:** Municipality tax assessed on real estate transfer.

ANNEX B – Competent Authorities

The Minister of Economy and Finance or his authorised representative.

For Exchange of Information on Value added taxes: Ministry of Finance, General Secretariat of Taxation and Customs, General Directorate of Tax Audits and Public Revenues, Directorate of Tax Audits, Section B' – CLOEL.

ANNEX C – Definition of the word "national" for the purpose of the Convention

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(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>