

# Special Procedure for Temporary Importation of private pleasure boats in Greece

## Terms and conditions for using private pleasure boats flying non-EU flag

1. When the private pleasure boat
  - has a length exceeding seven (7) meters
  - flies the flag of a non-EU country, and
  - enters Greece for use by an individual who has his/her habitual residence in a non-EU country, regardless of whether he/she is the owner

the competent customs authority provides a Transit Log valid for eighteen (18) months, referring to the Temporary Importation obligations. Upon expiry the granted movement period of time, the boat must be re-exported, and the transit log holder has to return the Transit Log that holds to the Customs Authority in the point of exit from Greece.

“Habitual residence” refers to the place where a person usually lives, that is for at least one hundred and eighty-five (185) days per twelve-month period, due to personal and professional ties.

The owner of the boat- user of temporary importation procedure must always be on board, a requirement which is confirmed each time, upon arrival and departure from the harbor, by Customs or Port Authorities.

The granted period of time may upon request of the beneficiary be extended up to additional six (6) months, without exceeding the time limit of twenty-four (24) months.

2. It is also highlighted that private pleasure boats with a total length less than seven (7) meters, placed under temporarily importation procedure, do not hold a transit log but the Competent Customs Authorities issue, instead, a Temporary Importation sheet, treated as all the other means of transport subject to the temporary importation procedure (passenger cars for private use, motorcycles, etc.).

## Importation of private pleasure boats

According to EU and national VAT legislation (Council Directive 2006/112/EC and Law 2859/00-VAT Code), the importation into the country of private boats originating from third countries is subject to VAT. However, in the case where these boats, upon their entry into the country, are placed under the temporary importation status, there is no VAT tax liability incurred.

In cases where VAT is applicable, the tax is paid in accordance with the provisions of customs legislation on import duties and other taxes. In this case, an Import Declaration must be submitted at the competent customs by the owner of the boat. The taxable value for VAT is determined in accordance with Article 20 of the VAT Code.

Acquisition from another EU member state of a new<sup>1</sup> boat which is intended to be used in our country is also subject to VAT. Submitting a declaration to the competent Customs Authority is required and the VAT is due on the taxable value of the boat as it is formed according to the article 19 of the same law.

In addition to the above, any Private Pleasure Boat carrying a flag of a third country, sailing in Greek sea waters, in order to be trafficked legally, should be provided by the competent Customs Authority with a triplicate "Transit Log" in accordance with the provisions of D. 257/139/23-2-2000 AYO (B'378) as applicable.

If the boat will remain on a permanent basis in Greek territorial waters, the customs clearance of the boat and the payment of the corresponding duties and taxes according to the above mentioned are required.

This obligation for customs clearance of the boat does not create automatically an obligation to raise the Greek flag. If the shipowner wishes so, he can maintain the flag of the third country. For its free sailing in Greek territory waters, after its customs clearance, it is provided by the competent Customs Authority with an "Unlimited Transit Log".

According to EU and national legislation regarding VAT the importation into the country of boats originating from third countries is subject to VAT unless they are placed under temporary importation status upon entering the country. The tax is paid in accordance with the provisions of Customs legislation on import duties and other taxes with an Import Declaration at the competent customs immediately after their entering in the country, with a taxable value for VAT as determined in accordance with Article 20 of the VAT Code.

In addition, upon acquisition from another EU member state, new boats<sup>1</sup>, which are intended to be used in our country, VAT is due on the taxable value of the boat as it is formed in accordance with article 19 of the same law by submitting a declaration to the competent Customs Authority.

Beyond the above, any private pleasure boat carrying the flag of a third country, sailing in Greek ports, in order to be trafficked in Greek territory waters, is provided by the competent Customs Authority in triplicate "Transit Log" in accordance with the provisions of D. 257/139/23-2-2000 AYO (378/B') as applicable.

In case the person who brings the boat into our country, wishes the boat to remain on a permanent basis in Greek territorial waters, must proceed with the customs clearance of the boat and pay the corresponding duties and taxes according to the above mentioned.

This obligation for customs clearance of the boat does not create an obligation to raise the Greek flag, as long as the shipowner does not wish to do so and is granted the right by the applicable provisions to maintain the flag of the third country.

For its free sailing in Greek territory waters after customs clearance, as long as the private pleasure boat carries the flag of a third country, it is provided by the competent Customs Authority with "Unlimited Transit Log"

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<sup>1</sup> New is considered a boat which has not more than 100 sailing hours at the time of its purchase.