

Customs Flash

June 2023

Based on recent decisions of the Governor of the Independent Authority of Public Revenues in Greece, the application of a VAT exemption to imported goods under certain procedures detailed below shall no longer be granted if the declared customs value is disputed and subsequently increased by the customs authorities. Furthermore, certain categories of goods are no longer eligible for VAT exemption on import based on the procedures mentioned above. The relevant measures shall be effective as of 24.07.2023.

More specifically, the procedures and types of goods to which the above decisions apply are the following:

Procedures where the new measures apply

The above measures shall apply to cases where a VAT exemption is requested under a special duplicate exemption note, under a VAT warehousing procedure (“Procedure 07”), or to imported goods that are to be directly transported to another EU member state in the context of a zero rated intra-Community supply (“Procedure 42”).

Types of goods that are no longer eligible for the above procedures

- Imported goods falling under chapters 42 and 61 to 64 of the Union’s Common Customs Tariff shall no longer be eligible for VAT exemption under the above procedures. Indicatively, the above chapters include certain leather articles, articles of apparel and footwear.
- Excise goods are excluded from the application of Procedure 42.
- Excise goods and goods that are subject to consumption tax (liquids for electronic cigarettes, tobacco mixture for electrically heated tobacco products and coffee) and vehicles that are subject to registration tax can be placed in a special VAT warehouse after the relevant tax has been paid to customs.

What does this mean for your business

Businesses that wish to import goods that are no longer eligible for VAT exemption under the above procedures should revisit their import structure for other potential VAT optimisation alternatives.

Furthermore, businesses that are importing goods that do not fall under the above restrictions need to be thorough in establishing the customs value of imported goods. Any miscalculations or oversights could cause the revocation of the VAT exemption.

Let's talk

For a more in depth discussion on the above, you may contact:



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This information is intended only as a general update for interested persons and should not be used as a basis for decision-making. For further details please contact PwC: 260, Kifissias Avenue 15232 Halandri tel. +30 210 6874400
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