

Tax Updates



2 August 2022

Consistent with our commitment to provide updated information on current tax issues, we set down below some interesting customs and tax changes introduced by virtue of the recently published Law 4955/2022, which incorporates the Directive (EU) 2020/262 into Greek legislation.

The new Law 4955/2022 incorporates into the national legislation the content of Directive (EU) 2020/262, amending a number of provisions of the Greek Customs Code (Law 2960/2001) in order to revise the terms and conditions under which the movement of goods subject to excise duties between EU Member States takes place.

Furthermore, the above Law clarifies the imposition or non-imposition of excise duties in case of destruction or loss of goods subject to excise duties and reforms the legal framework governing the exercise of the profession of customs representative.

In addition, the timeframe for the remittance of stamp duties is also regulated.

A. Movement for commercial purposes of goods subject to excise duties that were released for consumption in an EU Member State to another Member State

- Law 4955/2022 stipulates that goods subject to excise duties, which have been released for consumption in the territory of an EU Member State in order to be delivered to the territory of another Member State for commercial purposes, may only be delivered from a “certified consignor” to a “certified consignee”.
- For this purpose, the definition of “certified consignor” and “certified consignee” is introduced, while it is stated that the acquisition of respective status requires the registration in a special register, effected following the filing of an application by the interested party with the competent customs authority.
- In this context, it is clarified that “authorized warehouse operators” or “registered consignors/consignees” may also act as “certified consignors/consignees”, provided that they inform the customs authorities to this end, while the possibility of a temporary certification is also provided for consignors/consignees who deliver or receive goods subject to excise duties on an occasional basis or constitute private individuals.
- Furthermore, the obligations of the certified consignee are enumerated, with such party being liable for the

payment of the corresponding excise duties in the Member State of arrival and the issuance of a guarantee covering the movement of the goods prior to their dispatch. Respective excise duties generally become due upon the delivery/arrival of the goods within the territory of the Member State.

- It is highlighted that in case of non-registration or certification of one or all parties involved in the movement of the underlying goods, such party/ies become(s) liable for the payment of the applicable excise duties.
- The movement of the relevant goods shall take place only under cover of an electronic Simplified Administrative Document (e-SAD), a draft of which shall be submitted to the competent customs authority by the certified consignor.
- In this context, the underlying movement shall be monitored by the competent customs authority, which shall verify the information contained in the abovementioned administrative document.
- The certified consignee is obliged to submit a report for the receipt of the goods at the latest within five (5) working days from the end of respective movement. Subsequently, the certified consignor may request the refund of the excise duties paid in the Member State of dispatch on the basis of the abovementioned report filed by the certified consignee.
- The above also applies in general to goods subject to excise duties, which have been released for consumption in Greece and are moved to a different location within Greece via the territory of another Member State.
- The above provisions shall enter into force as of 13 February 2023.

B. Destruction and loss of goods subject to excise duties which were released for consumption in an EU Member State during their transfer to another Member State

- In the event of total destruction or irretrievable loss of goods subject to excise duties, which have been

- released for consumption in a Member State, during their movement to another Member State, as a result of unforeseen circumstances, force majeure or following authorization by the competent authorities, the corresponding excise duties shall not become due.
- No excise duties shall also become due in the event of partial loss during their movement resulting from the nature of the goods, provided that the lost amounts do not exceed the common acceptable loss threshold stipulated by the European Commission.
- In this context, total destruction or total or partial irretrievable loss, as well as the place where such events occurred, must be adequately and appropriately substantiated, while the guarantee covering the movement of the goods shall be released in whole or in part.
- The above shall apply mutatis mutandis to cases of destruction and loss of goods subject to excise duties, which have been placed under a suspension regime.
- The above provisions shall enter into force as of 13 February 2023.

C. Exercise of customs representation and regulation of the profession of customs representative

- The framework for the exercise of customs representation is redefined and the profession of customs representative is modernized.
- In this context, amongst others,
 - the conditions that should be met for the exercise of the profession of customs representative are determined;
 - the obligations of the professional customs representative, the way in which her/his remuneration shall be determined, and the relevant training/education scheme, in which she/he may participate, are analyzed;
 - the liability of customs representatives vis-à-vis the customs authorities and other competent authorities or public services is re-adjusted; and
 - the provisions concerning the disciplinary proceedings against the professional customs representative, the competent disciplinary bodies, the composition and functioning of the competent disciplinary board, the natures of respective disciplinary penalties, and the corresponding statute-of-limitation period are updated.

D. Other Customs Provisions

- A new regime is introduced for the termination of the movement of goods subject to excise duties, which are placed under a suspension regime. In particular, such movement may now be ended by placing the goods under the external transit regime.
- A guarantee is not required for movements of energy goods between Member States via fixed pipelines.
- New cases of release of goods subject to excise duties for consumption are introduced, and more specifically

the storage and processing of such goods, including cases of an irregularity, outside a suspension regime.

- Finally, provision is made for the sealing of the controlled person's premises for a period of ten (10) to thirty (30) days, if it is established, following an audit, that it possesses, manufactures, bottles, or distributes ethyl alcohol or alcoholic beverages in breach of customs legislation on smuggling, or of the relevant EU and national provisions on ethyl alcohol, alcoholic beverages and food.
- On this basis, the information of the perpetrators, the sealed establishment, and the relevant infringements and penalties shall be published on the website of the Independent Authority of Public Revenues, subject to Data Protection rules.

E. Revision of the procedure for the collection and the time of payment of stamp duties

- It is stipulated that proportional stamp duty shall be collected by the Greek State by means of a proof of payment attached to the stamped document.
- On this basis, it is noted that remittance of the stamp duty shall be effected at the latest by the end of the ensuing month following the date borne on the stamped document. By exception, in the case of loans between merchants and/or commercial companies, as well as between merchants or commercial companies and any third party, the stamp duty due shall be paid by the end of the month following the month during which the entry of the relevant transactions in the accounting records of the aforementioned persons was made.

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This Newsletter aims to provide the reader with general information of the above-mentioned matters. No action should be taken without first obtaining professional advice specifically relating to the factual circumstances of each case.