

## **Residents Abroad: How to avoid double taxation in Greece**

We have a new tax law number 3943/March 2011, for those who live abroad. This law is for all people of Greek origin or not, with income in Greece.

The main points of interest which you should be aware of are:

- ✓ The person is considered that has the Usual Residence in Greece, if the stay is over 183 days, within one year.
- ✓ The Residence is considered different to the Domicile, when the person is transferred to tax heaven countries (such as, isle of Man, Caiman islands, etc.).
- ✓ The proof of the country of Domicile must be proved by the interested party, by presenting specific documentation (special Form) to the Greek tax authorities. This Form must be signed and stamped every year, by the foreign Ministry of Finance (alternatively, from an accountant). Someone in Greece, probably your Greek lawyer/proxy, can deposit this form on your behalf, by using a specific power of attorney. This Form is to verify in which country you are choosing to be taxed for your main income, to avoid double taxation in Greece.
- ✓ Those who live abroad, have no tax-exempt, if they receive income in Greece.

Mrs. Athina Tsakiraki, lawyer  
ATS Law office-Athens-Greece  
URL: [www.atslaw.com](http://www.atslaw.com)