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Residents Abroad: How to avoid double taxation in Greece

There is 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.

Appoint a Greek Lawyer as your Tax Proxy in Greece

People who live abroad with property in Greece, can appoint as their tax proxy a Greek lawyer, to:

- ✓ Manage their tax affaires,
- ✓ File their Greek tax returns,
- ✓ File the Greek E 9 property tax returns,
- ✓ Issue, check and pay the ENFIA-Real estate tax in Greece for all their Greek properties (houses, plots, agricultural land, industrial land, etc.),
- ✓ Pay their income tax if needed and generally act on their behalf for all their Greek tax matters. The process must be done officially by giving to your Greek lawyer a special power of attorney. Your lawyer will attend the Greek tax bureau, prepare and sign all tax forms necessary for this purpose.

Official Transfer from a local Greek Tax bureau, to the Tax Bureau for Residents abroad

All people who lived in Greece and decided to move abroad, need to officially change their local Greek tax bureau, to the one in Athens, for residents abroad.

Process and Documents needed for the official tax bureau transfer:

- ✓ Find a Greek Lawyer based in Athens.
- ✓ Give to your Greek lawyer a special power of attorney with specific instructions for this legal work.
- ✓ Issue from your foreign tax bureau a certificate of residence signed by the foreign accountant, stating that you are permanent resident abroad.
- ✓ Letter of employment abroad, stating the exact date and year you started working abroad. This employment's statement must be Apostilled and officially translated in to Greek.
- ✓ Copy of your latest electricity bill abroad.
- ✓ Copy of your latest phone-house bill/mobile bill abroad.
- ✓ Copies of your foreign tax returns.
- ✓ Tax Clearing Note form, Apostilled and officially translated in to Greek.
- ✓ Copy of your rental agreement if you rent a house abroad, or, the property's deeds, if you own a house abroad.
- ✓ Copy of your professional lease, in certain cases.

The above process may take several months to be completed.

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