

July 2025

New Customs Code – Draft Bill

On July 8, 2024, the public consultation for the draft of the new National Customs Code was completed. The new Code namely focuses on the modernization and digitalization of customs procedures, with the main objective of enhancing transparency, traceability, and efficiency in supply chain management.

Key Points

A. Electronic Control Systems – New Technological Infrastructure

The System for Monitoring Commercial Vehicles and Containers is being established, serving the purpose of upgrading customs control and the ability to monitor the legality of the movement of goods, containers, and vehicles. This will be achieved through the installation, operation, and interconnection of modern technological customs equipment [such as fixed and mobile X-ray scanning systems (BACKSCATTER type), mobile control units with Automatic License Plate Recognition (A.L.P.R.) cameras, machines for issuing and reading entry-exit cards, automatic control barriers at customs/port entry-exit points, etc.].

The System for Monitoring Commercial Vehicles and Containers will be installed at land and sea border crossing points within Greek territory, at points on the national road network (mainly at toll stations), and in other areas under customs supervision (i.e., Free Zones and customs enclosures, as well as areas for the movement or storage of goods).

B. Increase in Fines

1. Stricter framework of fines and sanctions for violations of due diligence measures regarding the distribution and movement of energy products. Indicatively:

- Failure to inform the Independent Authority for Public Revenue (AADE) of discovered violations: Increase in fine from €15,000 to €45,000 per fuel station.
- Failure to inform AADE of indications of smuggling: Increase in fine from €15,000 to €45,000 per fuel station.
- Failure to cease distribution of energy products: Increase in fine from €5,000 to €15,000 per sales invoice and not less than €45,000 per fuel station.

2. Increase in the fine related to the rejection of the declared transaction value. A fine of 100% is imposed on the difference in charges (duties, taxes, etc.) between the declared and determined value. The fine cannot be less than €1,500 per customs declaration. It is imposed regardless of the application of zero duty or exemptions, and independently of parallel violations (e.g., smuggling).

C. Additional Changes

Expansion of the Unified Central Supply Chain Register (E.K.M.E.A.)

The E.K.M.E.A. is being expanded to also cover new products, such as electronic cigarettes, heated products, and both nicotine and non-nicotine products. The recording and monitoring of these products is now mandatory through digital means, enhancing traceability and control at all stages of the supply chain.

The new National Customs Code requires businesses to strengthen their internal controls and compliance procedures. Transparency and digital traceability now become extremely important, while the financial risks from omissions or errors increase significantly due to stricter fines. Businesses are called upon to adapt immediately to these new adjustments, ensuring the correct and timely transmission of data and full compliance.

What this means for businesses

Lets talk

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

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