

Tax Flash

January 2022

New guidelines on the definition of “exporter”

The Independent Authority of Revenues (“IAPR”) has issued new guidelines (Circular E.2003/2021) regarding the definition of “exporter” and the proper completion of customs declaration on export. The new guidelines set the conditions and procedure to appoint a third party other than the seller/owner of the goods (such as a transport company or a freight forwarder) as the exporter, which was already generally provided under EU customs legislation.

Requirements for a third party other than the owner of the goods to act as the exporter

On the basis of EU customs rules (art. 1 par. 19 of Commission Delegated Regulation (EU) 2015/2446) and the new guidelines of IAPR, in order for a third party other than the seller/owner of the goods to act as the exporter, it must fulfill the following criteria:

- It must be established in the EU
- It must be authorized to determine the export of goods from Greece, through a relevant written contract/order
- Relevant references must be made in the respective customs declaration

Key points for businesses exporting from Greece

The new guidelines of IAPR stress (in line with existing EU legal framework) that the exporter must be established in the EU, with specific exceptions. In this respect, persons/entities *established in non-EU jurisdictions* must authorize a third party to act as the exporter of goods from Greece. At the same time, even though non-EU entities/persons cannot act as exporters themselves, they are still required to VAT register in Greece through a fiscal representative.

As regards persons/entities *established in other EU member states*, they have the option to act as the exporter from Greece or to authorize a third party that fulfills the aforementioned criteria to this end. However, even if they authorize a third party to act as the exporter, they are still required to VAT register in Greece.

Lastly, persons/entities *established in Greece* can also opt to authorize a third party to act as an exporter of goods from Greece, subject to the aforementioned criteria.

Key points on the completion of customs declaration and the VAT exemption of exports

In light of the new definition of exporter, the new guidelines of IAPR provide guidance on the references to be made in the customs declaration of export, depending on whether the seller/owner of the exported goods acts simultaneously as exporter or not and on the place of establishment of the owner/seller.

The VAT exemption on export of goods from Greece is only provided to the seller/owner of the goods, irrespective of whether he is declared as the exporter in the customs declaration or not. Furthermore, the seller/owner of the exported goods must be stated in box 44 of the customs declaration of export and must always have a Greek VAT number.

It is important to note that each individual case needs to be examined based on its own merits, and that the above-mentioned general principles might not necessarily capture all possible eventualities. Our expert advisors are in a position to advise you on the implications arising from a Greek perspective in relation to your specific case.



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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: 268, Kifissias Avenue 15232 Halandri tel. +30 210 6874400

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