

August 2025

## The Investor's tax residence regime - Developments

Law 5222/2025 as published in Greek Government Gazette (A) 134 and entered into force on 28.07.2025 introduces two significant improvements in the Investor's ("lump sum") tax residence regime

### Developments

#### Tax Exemptions on Foreign Assets

- Beneficiaries will enjoy full exemption from Greek gift and inheritance tax on foreign-located assets gifted or inherited by the Investor.

#### Family Inclusion Flexibility

- Spouses and adult children may join the alternative regime at any time during the original investor's 15-year stay in Greece.

## What's in it for the Investor

### Previous Tax Residence Status

Non-Greek resident for seven (7) years out of the last eight (8) years.

### Extra Conditions

Investment of Euro 500,000 within a 3-year timeframe

### Income tax & reporting obligation

Greek source income: Ordinary tax rates

Foreign source income: Annual flat tax of Euro 100,000 plus Euro 20,000 for spouse and each child or parent.

### GR Tax Residence Certificate

Yes

### Tax Incentives

No tax or reporting obligation on non-Greek income / assets.

No inheritance/gift tax on assets located outside Greece when the Investor is the recipient. Full exemption from Greek gift and inheritance tax on foreign-located assets gifted or inherited by the Investor (as indicated in the draft bill under public consultation).

### Duration and other restrictions

- Applicable for 15 years with a revocation right
- No territorial restrictions inside Greece

### Application filing deadline

By March 31st

### Tax payment timeline

Flat tax: By July 31st in lump sum

Greek source income : In lump sum or installments following the filing of the annual Greek income tax return.

## Steps to be followed

### 1st stage: pre-relocation tax advice

- We prepare a tailor-made working paper including the conditions, tax benefits, compatibility of existing succession tools, annual tax compliance and application procedure for the Investor's regime.

### 2nd stage: guidance until the application approval

- Once the Investor decides to proceed, we prepare and file the application required before the tax authorities and monitor until the issuance of the approval decision (one off issue, valid for 15 years).

### 3rd stage: handling of the Investment process [within 3 years from the application date]

- We review the eligibility of the investment and navigate the Investor through the formalities of the investment procedure for a successful result

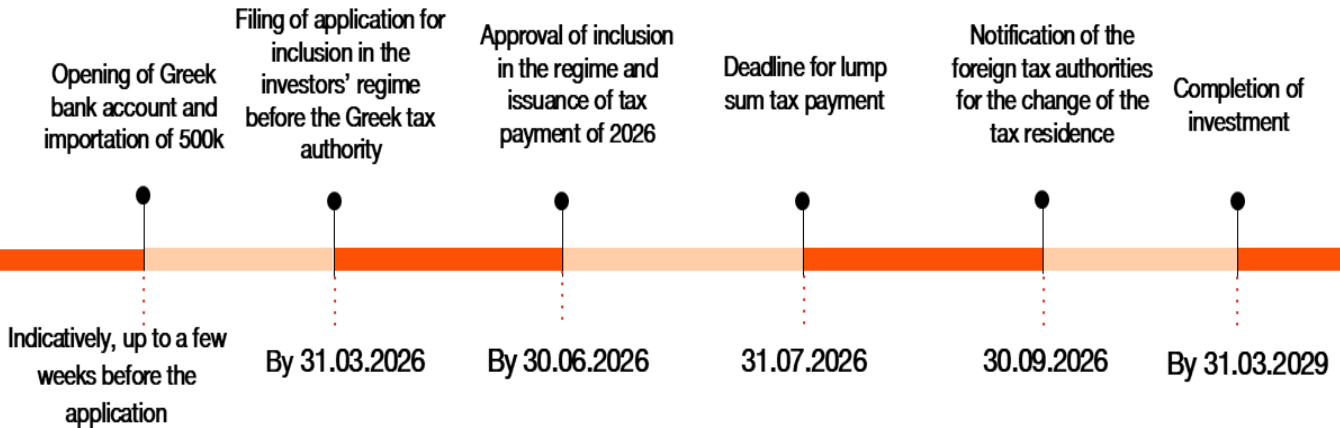
### 4th stage: preparation of the file and application for the approval of the investment before the Ministry of Development (MoD)

- We prepare the file for the approval of the investment by MoD and cooperate with PwC chartered accountants, who draft an official report (law requirement).

## One stop shop

The firm may conduct legal due diligence and represent you in the acquisition of real estate in the context of the investment requirement.

## Year of inclusion in the investors' tax regime (5<sup>A</sup>): 2026



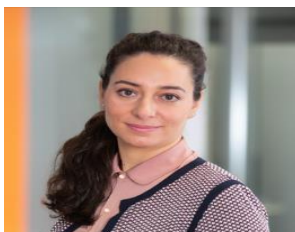
## Let's talk

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



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