Country Guide (IAM)

Greece

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

For Greek Nationals (returning residents)

- Copy of passport for owner of goods and each accompanying family member
- Original passport issued within the 2 years preceding entry (if entering from a non-EU country); if passport is older, the previous passport must also be presented
- Copy of detailed packing list (in English and Greek recommended)
- Original bill of lading (OBL), or copy if express release / CMR / air waybill (AWB)
- Original T2L form (page 4), if applicable (for intra-EU shipments demonstrating EU-origin status of goods)
- Certificate of repatriation issued by a Greek embassy or consulate in the country of departure (for persons entering from non-EU countries requesting duty-free entry)
- Owner's Greek VAT identification number (AFM), obtained at the local tax office (DOY) nearest to new residence
- EORI number application/declaration form (required for non-EU origin shipments only)
- Authorization form / declaration form (contact destination agent for specific forms required)
- Proof of prior foreign residence (utility bills, tax returns, rental receipts, etc.)

For Foreign Citizens

- Valid passport (copy)
- Residence permit issued by Greek authorities
- Copy of detailed packing list
- Original bill of lading (OBL), CMR, or air waybill (AWB)
- Greek VAT identification number (AFM)
- EORI number application/declaration form (if entering from a non-EU country)
- Proof of employment or residence purpose in Greece
- Authorization form / declaration form

For Diplomats

- Copy of diplomatic passport
- Diplomatic franchise (issued by the Greek Ministry of Foreign Affairs)
- T1 form (transit document)
- Letter from the embassy confirming the diplomat's employment, including start and end dates

Specific Information

Intra-EU shipments: Household goods moving between EU member states are generally not subject to customs duties or VAT. A T2L form (proving EU community status of the goods) may be required.

Customs clearance options (non-EU): Shipments arriving from non-EU countries have three clearance options: (1) duty-free entry with certificate of repatriation, (2) payment of duties and taxes at applicable rates, or (3) diplomatic clearance.

Owner presence required: The owner of the goods must be present for customs clearance at the port of Piraeus (for sea shipments) or at the relevant customs office. An authorization form and affidavit form may be required if the owner cannot attend; contact the destination agent for details.

EORI number: An EORI (Economic Operators Registration and Identification) number is required for all customs declarations involving non-EU goods. The destination agent can assist with the application.

VAT registration: The owner must obtain a Greek VAT identification number (AFM/TIN) at the nearest tax office (DOY) before customs clearance can proceed.

ISPM 15: All wood packaging materials (pallets, crates, dunnage) used in international shipments must comply with ISPM 15 standards (heat-treated or fumigated and marked accordingly). This applies to all shipments entering the EU.

Resale/disposal restriction: Goods imported duty-free under a certificate of repatriation may not be sold, lent, pledged, rented, or otherwise disposed of for a period of 12 months from the date of customs clearance without prior notification to customs and payment of applicable duties and taxes.

Duty rates on non-exempt goods: If the owner does not qualify for duty-free entry, duties are assessed on the customs value of goods at the following approximate rates:

- Electrical items: 23%
- Electronic items: 35%
- Furniture: 18%
- Carpets: 30%
- Computers and fax machines: 18%
- Antiques (over 100 years): 8%

Pre-arrival import exception: Shipments may arrive before the owner under certain circumstances, but a bank guarantee or deposit equivalent to the duties and taxes may be required until the owner arrives and completes clearance formalities.

Owners of goods from non-EU countries who qualify for duty-free entry should contact the Greek Embassy or Consulate in the country of departure prior to shipping to obtain a certificate of repatriation.

Greece's standard VAT rate is 24%. Actual duty rates for used household goods within the EU Common External Tariff are typically much lower. Confirm current rates with the destination agent.

Duties & Taxes

Duty-free conditions (non-EU origin shipments): The owner of the goods must have lived abroad for a continuous period of at least 2 years immediately preceding entry into Greece. During this time, the owner must not have had any financial ties (business interests, tax obligations, or significant assets) in Greece. Proof of foreign residency is required and may include utility bills, tax returns, rental agreements, or similar documentation.

Prohibited & Restricted Items

Prohibited Items

- Narcotic drugs and psychotropic substances (PROHIBITED)
- Counterfeit goods and pirated materials (PROHIBITED)
- Explosive materials and incendiary devices (PROHIBITED)

- Firearms and ammunition without proper authorization (PERMIT REQUIRED)
- Certain offensive weapons (flick knives, knuckledusters, etc.) (PROHIBITED)
- Products infringing intellectual property rights (PROHIBITED)
- Endangered species and products derived from them without CITES permits (CITES)
- Certain live plants and plant products without phytosanitary certificates (RESTRICTED)
- Stuffed animals and taxidermy specimens of protected species (CITES)
- Certain meat, dairy, and animal products from non-EU countries (RESTRICTED)
- Child pornography and obscene materials (PROHIBITED)
- Certain chemical precursors (RESTRICTED)

These are not prohibited per se but are subject to the quantity limits and duty rules described in Section 4 above. Tobacco and alcohol exceeding the duty-free allowances will incur duties and taxes but are not prohibited.

Restricted / Dutiable Items

Intra-EU Imports (traveling within the EU)

There are no formal limits on goods for personal use when traveling between EU member states. However, customs officials may question quantities exceeding the following indicative thresholds:

Tobacco products:

- 800 cigarettes
- 400 cigarillos
- 200 cigars
- 1 kg smoking tobacco

Alcoholic beverages:

- 10 liters of spirits (over 22% ABV)
- 20 liters of intermediate products (e.g., port, sherry, up to 22% ABV)
- 90 liters of wine (of which no more than 60 liters sparkling)
- 110 liters of beer

Non-EU Imports by Air or Sea (persons aged 17+)

Tobacco products (by air/sea):

- 200 cigarettes, OR
- 100 cigarillos, OR
- 50 cigars, OR
- 250 g smoking tobacco
- (Proportional combinations permitted; each category = 100% of allowance)

Alcoholic beverages:

- 1 liter of spirits exceeding 22% ABV, or un-denatured ethyl alcohol over 80% ABV, OR
- 2 liters of alcohol not exceeding 22% ABV
- (Proportional combinations permitted)
- Plus: 4 liters of still wine and 16 liters of beer

Non-EU Imports by Land (persons aged 17+)

Tobacco products (by land, reduced allowance):

- 40 cigarettes, OR
- 20 cigarillos, OR
- 10 cigars, OR
- 50 g smoking tobacco

Alcoholic beverages (by land):

- 0.5 liters of spirits exceeding 22% ABV, OR

- 0.5 liters total of alcohol not exceeding 22% ABV
- (Proportional combinations permitted)

Other goods:

- Goods up to a value of EUR 300 per person (or EUR 430 for air/sea travelers) are duty-free
- Perfumes: 50 g; toilet water: 250 ml

Additional Restrictions

Alcohol within household shipments: Only a small quantity of alcohol may be included in household goods shipments. It must be identified as kitchenware/household items and should be loaded first in the container or truck for easy inspection. Excessive quantities will attract duties.

Hunting weapons: Importation of hunting weapons requires prior authorization from the Greek Ministry of Interior.

Currency: No restrictions on amounts carried when traveling from another EU country. When traveling from outside the EU, amounts of EUR 10,000 or more (or equivalent in other currencies) must be declared to customs upon entry.

Protected species products: Fur coats, leather goods, and shoes made from protected animal species require special authorization under CITES regulations.

Food and plant products: Powdered baby milk, special medical food, and children's food may be permitted provided they do not require refrigeration before opening, are in original sealed brand packaging (unless in use), and do not exceed 10 kg if from Croatia, Faroe Islands, Greenland, or Iceland, or 2 kg if from other non-EU countries. Meat, dairy, and plant products from non-EU countries are generally subject to strict phytosanitary controls.

Special Categories

Discrepancies and Clarifications

Unverified Items

- Specific current duty rates for non-exempt household goods (the 2016 figures are included with caveats)
- Exact current vehicle registration tax rates (these change frequently based on CO2 emissions brackets)
- Whether the rabies titer test 3-month waiting period is currently waived for US-origin pets under Annex II provisions (confirm with destination agent)
- Current processing times for KTEO vehicle inspections

Consignment Instructions

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air, sea, and road shipments.

Inventory requirements: A detailed packing list is required for all shipments. For non-EU origin shipments, the inventory should list all items with descriptions and approximate values. The inventory should be in English; a Greek translation may be requested.

Timing: Shipments should ideally arrive after the owner has entered Greece and obtained the necessary documentation (VAT number, certificate of repatriation, etc.). If the shipment arrives before the owner, a bank guarantee or deposit may be required.

Port of entry: The main port for household goods shipments is Piraeus (Athens). Thessaloniki is also used for northern Greece deliveries. Air shipments typically clear through Athens International Airport (Eleftherios Venizelos).

Inspection: Greek customs may conduct physical inspections, particularly for non-EU shipments claiming duty-free entry. All items in the shipment should match the declared inventory.

Special territories: The standard Greek customs regime applies throughout mainland Greece and the islands. There are no special autonomous customs territories comparable to the Canary Islands (Spain) or overseas departments (France). However, Mount Athos (Agion Oros) has a unique autonomous status and special entry requirements for persons (not typically relevant to household goods shipments).

Unpredictable expenses: Demurrage, storage fees, and inspection charges can accumulate if documentation is incomplete or the owner is not available for clearance. Port congestion at Piraeus can also cause delays. Budget for potential additional costs and ensure documentation is complete before shipping.