

Greek Boat Tax, Gazette Translation

Extract from GOVERNMENT GAZETTE
OF THE HELLENIC REPUBLIC
ISSUE A' Sheet No. 256
28th November 2013

[...omit previous 12 items referring to Hellenic Defence Industries.....]

Article Thirteen

Residency (Staying) and Operation Fee of recreational boats and small vessels.

1. A special charge has been established for the benefit of the State and is called "Residence and Operation Fee" (Τ.Π.Π or T.P.P) and is to be charged upon:

- a) all the recreational boats/ private and commercial,
- b) the small motorized boats of total length seven (7) metres and over and
- c) the commercial day-ships for tourists of total length seven (7) meters and over.

The T.P.P is applied to all the above mentioned boats and small vessels, regardless of flag, that are sailing, docking or mooring and anchor in the Greek territorial waters.

2. The T.P.P. is calculated on a yearly basis, valid from the 1st of January to the 31st of December of every year and is defined (determined) as follows:

- a) For total length from seven (7) metres to eight (8) metres, two hundred (200) euros.
- b) For total length above eight (8) metres and up to ten (10) metres, three hundred (300) euros.
- c) For total length over ten (10) metres and up to twelve (12) metres, four hundred (400) euros
- d) For the total length over twelve (12) metres:
 - aa) per year, one hundred (100) euros per metre calculated from the first metre or
 - bb) per month, ten (10) euros per metre calculated from the first metre. The charge for the commercial recreational boats and the commercial day-ships for tourists is reduced in half with the condition these are exclusively used for commercial reasons.

3. Inasmuch the boats of the d case of paragraph 2 are mooring [/docking] permanently in the Greek Territory, a reduction of thirty percent (30%) is offered. The Minister of Shipping Trade and Aegean defines the criteria of the permanent mooring [/docking] and how to prove criteria

for the discount and every detail necessary for the implementation of this paragraph.

4. For the calculation of the T.P.P., the total length of the boat or small vessel is taken into consideration as it is written in the document of nationality or certificate of sea-worthiness or measurement certificate or Permit to Operate [/Registration certificate].

5. a. The payment of the T.P.P. can be carried out electronically as follows:

- aa. for the boats or small vessels that are in the Greek Territory, in December of each year for the T.P.P of the next year.
- bb. for the boats or small vessels that are going to enter in the Greek Territory, before they enter or as they entering.

b. Alternatively, the payment of the T.P.P can be carried out as follows:

- aa. For the boats or small vessels, with a flag of state-member of the EU that entering Greek Territory, at the Port Authority that issues the DEKPA.
- bb. For the boats or small vessels, with non EU flag, that entering the Greek Territory, at the Customs Authority that issues the Transit Log.
- cc. For the boats or small vessels, regardless of flag, that are located in the Greek Territory, at the time this article is enforced, payment can be made in the appropriate Tax Office (ΔΟΥ – D.O.Y) or the Port Authority.

c. The receipt of payment of T.P.P is kept together with the documents of the boat or small vessel and can be shown to the appropriate Port, Customs and Tax Authorities whenever asked to be checked.

d. If during the checking from the appropriate Port, Tax or Custom Authority, found that the T.P.P hasn't been paid, the sailing of the boat or small vessel is prohibited until it has been paid with the ways defined in the subparagraphs a and b of this paragraph. In any case that has been found that the T.P.P has not been paid, there is a penalty equal to one hundred percent (100%) of the T.P.P for the year, without discount.

6. Any departure of a boat or small vessel from the Greek Territory for any reason, at any time before the expiry of T.P.P. does not create an obligation to the State to refund any money.

In case there is a re-entering of the boat or small vessel in the Greek Territory, and if the T.P.P is still valid for the year, there is no requirement for re-payment of the T.P.P until it is expired.

Fourteenth article
Entry into force

7. a. Persons liable for payment of T.P.P. are:

- a) the owner or operator of the commercial recreational boat or commercial day-ship for tourists or his legal representative,
- b) the owner or the occupier or user of the private recreational boat and
- c) the owner or the occupier or user of small vessel.

All above are jointly and severally liable for the payment of T.P.P.

b. The matters concerning the establishment, control and the issuing of liability acts are governed by the existing laws.

The manner and process of recovery T.P.P. and any other relevant matter for implementation of this article, is regulated by the decision of the Ministers of Finance and Shipping Trade and Aegean.

8. For the implementation of the present article, the terms used have the following meaning:

a. Recreational boat: every boat with total length over seven (7) metres for sailing boat and more than twelve (12) meters for a motorized one, which is capable from its general construction to be used for leisure travel.

b. Commercial recreational boat: the recreational vessel with capacity up to forty-nine (49) passengers, which has adequate and appropriate accommodation specifically for passengers, and for which to take advantage of, you need to pay a fare.

c. Private recreational boat: the recreational boat that is not commercial according to what is outlined in the case b of the present paragraph.

d. Small vessel: every boat with total length up to seven (7) metres for sailing boat and up to twelve (12) metres for a motorized boat and it is used for recreational purposes.

e. Commercial Day-ship for Tourists: small vessel or recreational boat or passenger tour boat, under the flag of member - State of the European Union or the European Economic Area, performing daily sea voyage within a twenty-four hour period between ports, coasts and bays of the Greek Territory, with the possibility of extension to go abroad, with a single individual ticket or group ticket accompanied by a passenger list.

9. The T.P.P is required for staying in the Greek Territory from 1.1.2014.

The present law shall enter into force as soon as it is published to the Government Gazette.

We are requesting the publication of this to the Government Gazette and the enforcement thereof as a law of the State.

Athens, 26th November 2013

THE PRESIDENT OF THE REPUBLIC

Mr. Karolos Gr. PAPOULIAS

THE MINISTERS OF

FINANCE

Mr. Ioannis STOURNARAS

**DEPUTY MINISTER OF
NATIONAL DEFENCE**

Mrs. Foteini GENNIMATA

HEALTH

Mr. Spyridon-Adonis GEORGIADIS
LABOUR, SOCIAL SECURITY AND SOLIDARITY
Mr. Ioannis BROUTSIS

SHIPPING AND THE AEGEAN SEA

Mr. Miltiadis VARVITSIOTIS

**Authenticated and the Stamp of the
State has been attached.**

Athens, 28th November 2013

THE MINISTER OF JUSTICE

Mr. Charalambos ATHANASIOU