



E-COMMERCE
FOR START-UPS

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**“E-COMMERCE
FOR START-UPS”**

LEGAL BASE FOR IMPORTING AND EXPORTING PRODUCTS THROUGH EUROPE FOR GREECE



Located at the southeastern border of the European Union, Greece presents one of the main gateways into Europe for trade flows originating from the Middle East, China and countries around the Black Sea.





In addition, the rapid decline of the household consumption expenditure in the domestic market, which was caused by Greece's ongoing sovereign debt crisis, has motivated Greek enterprises to expand their export activities.

From this point of view, international trade constitutes a major component of the Greek economy, offering exceptional perspectives for growth.

Greece is a member of the European Union and the World Trade Organization (WTO), therefore it adheres to the global rules of international trade policy. In particular, the basic legislative act is the Union Customs Code introduced by EU Regulation No. 952/2013. In addition, the National Customs Code (Law 2960/2001) lays down specific rules regarding customs procedures, duty assessment and collection as well as sanctions against customs violations.



Further, the Common Customs Tariff, along with the Integrated Tariff (TARIC), are applied to goods from non-EU countries. Goods moving freely within the EU must comply with the rules of the internal market and with certain provisions of the Common Commercial Policy. In addition, EU regulations implementing the Union Customs Code provisions ensure that Greece applies the rules in uniformity with other EU countries.



Following Greece's entry into the EU, cross border trading is no longer subject to strict controls.

Transactions between residents of EU countries are not considered imports or exports and, therefore, they are not charged with customs duties.

However, in the context of intra-European trade, some goods are still prohibited or subject to particular formalities (e.g. medicines for human use, waste, plants or live animals, etc.)



Greece also maintains a de facto ban on genetically modified products. Moreover, the EU regulatory framework implies specific procedures regarding the import of several goods, especially agricultural and fishery products.



- **Finally, special rules apply on the importation of vehicles by tourists or by Greek residents.**
- **Exports to non-EU countries are free from quantitative restrictions. with the exception of petroleum oil and gas.**
- **In addition, special rules apply to the export and import of dangerous chemicals and pesticides.**



- The standard VAT rate for importing items into Greece is 24%, whereas certain products, such as books, are charged with VAT at the reduced rate of 6%.
- VAT is calculated on the value of the goods plus international shipping costs and insurance, plus any import



- Moreover, excise duties are payable on the importation of certain goods, such as oil, gas, tobacco and alcohol. In addition, customs fees can be charged in order to cover the expense of performing any required examinations, verification or testing of the imported goods.



- Greece operates the suspensive customs procedures set out by the Union Custom Code, namely the transit procedure, customs warehousing, inward processing, temporary importation, processing under customs control and entry into a free zone or warehouse

- **Import duties are comparatively low, especially for manufactured goods. However, textile and clothing items as well as food-processing industry products are still subject to protective measures, notably high duties and tariff quotas. Moreover, numerous bilateral and multilateral agreements signed by the European Union are applicable to Greek imports.**
- **The duty rates applied to imports into Greece typically range between 0% and 17%. Certain goods may be subject to additional duties for anti-dumping or countervailing purposes, depending on the country of origin. Customs duties are calculated ad valorem on the CIF value of the imports.**

TOTAL FOREIGN TRADE

Total foreign trade (imports and exports) of goods in Greece amounted to €88,547.7 million in 2018. Although the export of goods is lower than the import of goods, the trade deficit for the most part, is balanced by the export of services, including shipping, tourism, and financial services.



- **Greek exports** in 2018 were mainly mineral fuels, lubricants and related materials (34.3%), followed by manufactured goods mainly classified by material (15.7%), food (13.7%) and chemicals (10.4%).



- **Greek imports** in 2018 were mainly mineral fuels, lubricants and related materials (appr. 29% of imports), followed by machinery and transport equipment (19.5%) and chemicals (14.4%).

DESTINATION COUNTRIES

Exports to the European Union (EU) reached 52.8% of total exports in 2018, highlighting the importance of Greek foreign trade to the EU.



In 2018, Greek exports to Italy, Lebanon, USA, France, Egypt, Spain, China and Libya increased significantly.

MAIN EXPORT PARTNERS

Italy (10.3%)

Germany (6.4%)

Turkey (6.1%)

Cyprus (5.7%)

Lebanon (4.5%)

Bulgaria (4.4%)

USA (4.1%)

UK (3.6%)



GREECE: EXPORTING PRODUCTS

- **Restrictions:** It is only prohibited to export cultural artefacts, specimens of flora and fauna which are threatened with extinction and war material, arms, munitions and suchlike.



- **Export Taxes:** The export duties applicable are those provided for by Community legislation with regard to certain agricultural products. Regulation 120/1989/EEC sets out the basic legal framework in that regard.

- **Export Clearance:** Exporting from Greece requires:
 - - Export Compliance
 - - Knowledge of your commodity
 - - Proper documentation including permits, licenses and related certificate of origin
 - - Pre-shipment requirements from the destination country.



Greece has recently implemented the new Export Control System (ECS) of the European Union to harmonize procedures and strengthen security on goods transported across the EU and to other world countries.



Necessary Declaration: The Customs declaration must contain information on the origin of the goods, the Customs tariff and Customs valuation of the goods.

ORGANIZING A TRANSPORTATION OF GOODS TO AND FROM GREECE

Main Useful Means of Transport: Greece has approximately 40,000 kilometres of roads. Of them, 31,000 kilometres are part of the regional network, while the remaining 9,000 constitute the main road network



Greece has currently embarked on a massive programme of public works, which are co-funded by the EU.



Examples of the scope of these projects include the Patras-Thessaloniki highway, which will extend to the Bulgarian border, as well as the Egnatia highway from Igoumenitsa to Alexandroupoli.

Road transport is used for a significant portion of the goods transported domestically.

Finally, Greece has 2,500 kilometres of railway on two main routes: Athens-Thessaloniki and Athens-Corinth-Patras-Kalamata



The state-owned Hellenic Railways Organisation (OSE) controls the railways and has begun a gradual program of modernising and expanding the existing network in cooperation with the EU. Rail transport accounts for 4% of passenger traffic and 1% of the freight transported.

...Thank you
for your kind attention

