



GREECE

1. CALL-OFF STOCK

1.1 Legal framework

Prior to the introduction of the quick fixes by Directive 2018/1910, Greek VAT legislation did not provide any relevant simplification for call-off stock. Therefore, an EU supplier that was transferring goods in Greece in order to maintain a stock to be further sold in Greece, had to VAT register, in order to account for Greek VAT on the deemed intra-community acquisitions the supplier was considered to perform in Greece, as well as the subsequent local sales.

The rules on the call-off simplification introduced by Directive 2018/1910 have been inserted in Greek VAT legislation through law 4714/2020. The Greek law provisions have fully implemented the provisions of Directive 2018/1910 without any deviations. Therefore, the transfer by a taxable person of goods which are part of his business to another Member State, under a call-off arrangement, is not treated as a supply of goods for consideration, provided that the following conditions are met:

- goods are dispatched or transported by a taxable person, or by a third party on his behalf, to another Member State with a view to those goods being supplied there, at a later stage and after arrival, to another taxable person who is entitled to take ownership of those goods in accordance with an existing agreement between both taxable persons;
- the taxable person dispatching or transporting the goods has not established his business nor has a fixed establishment in the Member State to which the goods are dispatched or transported;
- the taxable person to whom the goods are intended to be supplied is identified for VAT purposes in the Member State to which the goods are dispatched or transported and both his identity and the VAT identification number assigned to him by that Member State are known to the taxable person referred to in the previous point at the time when the dispatch or transport begins;
- the taxable person dispatching or transporting the goods records the transfer of the goods in a special register and includes the identity of the taxable person acquiring the goods and the VAT identification number assigned to him by the Member State to which the goods are dispatched or transported in the recapitulative statement for intra-community supplies.

When the above conditions are met, if the transfer of the right to dispose of the goods as owner to the person acquiring the goods occurs within 12 months after the arrival of the goods in the Member State to which they were dispatched or transported, at the time of such transfer (i) an intra-community supply shall be deemed to be made by the taxable person that dispatched or transported the goods and (ii) an intra-community acquisition shall be deemed to be made by the taxable person acquiring the goods.

When, within the period of 12 months, the taxable person acquiring the goods is substituted by another taxable person, no transfer of goods (by the taxable person dispatching or transporting the goods to himself) shall be deemed to take place, provided that all above conditions are met and the substitution is recorded by the taxable person dispatching or transporting the goods in the special register.

If within 12 months after the arrival of the goods in the Member State to which they were dispatched or transported, the goods have not been supplied to the taxable person for whom they were intended or his substitute, a transfer of goods by the taxable person dispatching or transporting the goods to himself shall be deemed to take place on the day following the expiry of the 12-month period.



If within the aforementioned 12-month period, any of the above conditions ceases to be fulfilled, a transfer of goods by the taxable person dispatching or transporting the goods to himself shall be deemed to take place at the time that the relevant condition is no longer fulfilled.

No transfer of goods by the taxable person dispatching or transporting the goods to himself shall be deemed to take place, if the right to dispose of the goods has not been transferred and the goods are returned to the Member State from which they were dispatched or transported within the 12-month period and the taxable person who dispatched or transported the goods records their return in the special registry.

The simplification ceases to be applied when:

- the goods are supplied to a person other than the taxable person for whom they were intended or his substitute, immediately before such supply
- the goods are dispatched or transported to a country other than the Member State from which they were initially moved, immediately before such dispatch or transport starts
- in the event of destruction, loss or theft of the goods, on the date that the goods were actually removed or destroyed, or if it is impossible to determine that date, the date on which the goods were found to be destroyed or missing.

1.2 Administrative guidelines

No administrative guidelines have been issued yet on the new rules on call-off stocks. Only the recapitulative statement for intra-community supplies has been amended, in order for the dispatches or transports of goods under call-off stock arrangements to be declared separately.

2. Conditions for the exemption of intra-community supplies of goods

Law 4714/2020 has incorporated into Greek VAT legislation the conditions that were introduced by Directive 2018/1910 for the exemption of intra-community supplies. Therefore, as of 01.01.2020 intra-community supplies are exempt from VAT when:

- the goods are dispatched or transported to another Member State;
- the goods are supplied to another taxable person, or to a non-taxable legal person acting as such in another Member State;
- the taxable person or non-taxable legal person for whom the supply is made has a VAT number in another Member State and has communicated this VAT number to the supplier.

The exemption does not apply (and therefore the supply is subject to VAT), where the supplier has not complied with the obligation to submit a recapitulative statement for intra-community supplies or the statement submitted is inaccurate, unless the supplier can duly justify this shortcoming to the satisfaction of the competent authorities.

No administrative guidelines have been issued yet concerning the new conditions introduced by Directive 2018/1910 (i.e. the requirement for the acquirer to have and communicate his VAT number to the supplier and the proper completion and filing of recapitulative statements for intra-community supplies).



3. Proof of intra-community transport

Regulation 2018/1912 which has determined the documents that must be available in order to prove that goods have been transported from one Member State to another has direct effect and therefore it does not need to be incorporated in Greek VAT legislation.

To be noted that before the above Regulation, Greek tax authorities had provided guidance through a circular as to the documents that were necessary to prove the intra-community transport of goods. However, in view of the introduction of the new list of documents by the above Regulation, this circular needs to be amended in order to adjust to the Regulation, but this has not been done yet by Greek tax authorities.

4. Chain transactions

The new rules on chain transactions that were introduced by Directive 2018/1910 have been fully incorporated in Greek VAT legislation by law 4714/2020. Therefore in case of successive supplies of goods where a single transport or dispatch takes place from one Member State to another directly from the first supplier to the last customer in the chain, the dispatch or transport shall be ascribed to the supply made to the intermediary operator (i.e. the supplier other than the first supplier in the chain who dispatches or transports the goods either himself or through a third party acting on his behalf). If however the intermediary operator communicates to his supplier the VAT number issued to him by the Member State from which the goods are dispatched or transported, the dispatch or transport shall be ascribed to the supply of goods by the intermediary operator.

No further guidelines have been issued yet by Greek tax authorities providing further clarifications on the new rules.