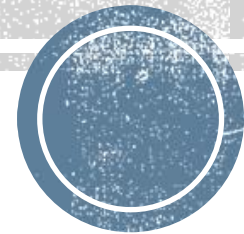


# CUSTOMS WAREHOUSING (REGIME 07 / VAT EXEMPTION)





## MAIN BENEFITS for companies:

- ✓ Liquidity savings
- ✓ Transfer of ownership of goods, with VAT exemption
- ✓ Services with VAT exemption
- ✓ Facilitating goods channeling to international markets



## Businesses roles in the regime:

### ✓ **Warehouse manager – Licensee**

Owns the customs warehouse license

### ✓ **Customs Agent**

Performs customs formalities and checks docs

### ✓ **Beneficiary of regime**

Owns the goods

## Target Audience:

- ✓ Importers / exporters (established or not in Greece)
- ✓ Domestic suppliers - producers
- ✓ Logistics companies
- ✓ Ship and aircraft suppliers / shipping companies
- ✓ Beneficiaries of VAT exemption (e.g. photovoltaic parks)



## Goods and Transactions which the regime cover



✓ **When entering** the customs warehousing regime

✓ Non-EU goods: imported with payment of customs charges and VAT exemption

✓ Domestic goods: sold within the country by VAT-exempt domestic suppliers



✓ **When exiting** the customs warehousing regime

The goods are sold VAT exempt with the purpose of being delivered:

✓ for export

✓ in another Member State as an intra-Community transaction

✓ to a VAT exempt beneficiary (e.g. solar parks)

✓ as ship and aircraft supplies



## LEGAL FRAMEWORK

PFoA.1184/2018 (Government Gazette 4512/B/15.10.2018)

## Entry requirements to the regime

- ✓ License to operate a customs warehouse
- ✓ Feasibility Report (only for the regime 07)
- ✓ Keeping warehouse accounting
- ✓ Warranty
- ✓ AEO license



**GET IN TOUCH WITH OUR TEAM TO TAKE ADVANTAGE OF SPECIAL CUSTOMS REGIMES**



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