



VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
Standard	24 (Islands of Leros/Lesvos/Kos/Samos/Chios: 17 until 30.06.2018)
Reduced	13, 6 (Islands of Leros/Lesvos/Kos/Samos/Chios: 9, 4 until 30.06.2018)
Increased	n/a
General	Invoices for supply of goods must be issued within one month from the issuance time of the delivery note, supply of services must be invoiced immediately after service has been rendered
Specifics	n/a
Language of the invoices	The invoices can be issued to any language and they have to be translated if the tax inspectors request that.
Invoices in foreign currency	For invoices in foreign currencies, the conversion of the VAT amount into EUR is necessary. The exchange rate published by the Greek Ministry of Finance is to be used. The VAT amount in EUR is to be indicated on the invoice.

Invoicing Requirements
Date of issue
Sequential invoice number
Name and full address of supplier
EU-VAT-ID-No. of supplier or alternatively local VAT number of supplier
EU-VAT-ID-No. of supplier mandatory for intra-Community supplies
EU-VAT-ID-No. of supplier mandatory for reverse charge supplies
Name and full address of customer
EU-VAT-ID-No. of customer for intra-Community supplies
EU-VAT-ID-No. of customer for reverse charge supplies
EU-VAT-ID-No. of customer for domestic supplies or alternatively VAT number of customer for domestic supplies (if different from EU VAT-ID)
In case of a local VAT registration of a non-established customer, it is obligatory to indicate the local VAT-ID-No. of customer for domestic supplies, if the supply is connected with the reason of VAT registration in Greece
Date of supply of goods/services/payment if different from invoice date
Nature of goods supplied/services rendered
Quantity of goods supplied/extent of services rendered
Net amount per item
Taxable amount for the VAT
Applicable VAT rate
Total (gross) amount
VAT amount
VAT amount in local currency of place of supply obligatory
Amount or percentage of granted discounts
Indication that invoice relates to intra-Community supply
Reference to provision in local legislation in case of intra-Community supplies or alternatively reference to provision in EC-Directive in case of intra-Community supplies
Indication that reverse charge applies
Indication that supply is VAT exempt
Reference to provision in local legislation in case of VAT exemption or alternatively reference to provision in EC-Directive in case of VAT exemption
In case of local VAT registration of a non-established supplier, the tax VAT representative, if applicable, should mention its tax details (EU-VAT-ID-No, tax office, full address, full name)

Remarks on invoices	
intra-Community supplies	Απαλλάσσεται από ΦΠΑ άρθρο 28 του Κώδικα ΦΠΑ
Triangulation	Τριγωνική συναλλαγή υπόχρεος ο αγοραστής άρθρο 15 του Κώδικα ΦΠΑ
Reverse Charge	Αντίστροφη επιβάρυνση
Export of goods to non-EU countries	Απαλλάσσεται από ΦΠΑ άρθρο 24 του Κώδικα ΦΠΑ
Self-billing	Αυτοτιμολόγηση
Invoices for small amounts	
	Invoices for small amounts are possible up to an amount of 100 € (the invoices refer only to expenses and not for sale of goods)
Invoicing Requirements	Date of issue
	Sequential invoice number
	Name and address of supplier
	VAT number of supplier
	Name and address of customer
	Nature of goods supplied/services rendered
	Quantity of goods supplied/extent of services rendered
	Net amount per item
	Applicable VAT rate or VAT amount
	Amount or percentage of granted discounts

Input VAT refund / deduction	
Travel expenses for own staff	
Accommodation (hotel)	No
Meals (for own staff) during a business trip	No
Transportation costs (bus, train)	No
Taxi	No
Rental car	No
Fuel costs for passenger cars (gas, diesel etc.)	No
Telecommunication	Yes
Other expenses	
Entertainment expenses (for third parties e.g. customers)	No
Gifts (for third parties, e.g. customers etc.)	Gifts below 10 € (net amount): Yes Gifts over 10 €: (net amount): No
Alcoholic drinks, tobacco products	No
Hospitality expenses (for third parties e.g. customers)	No