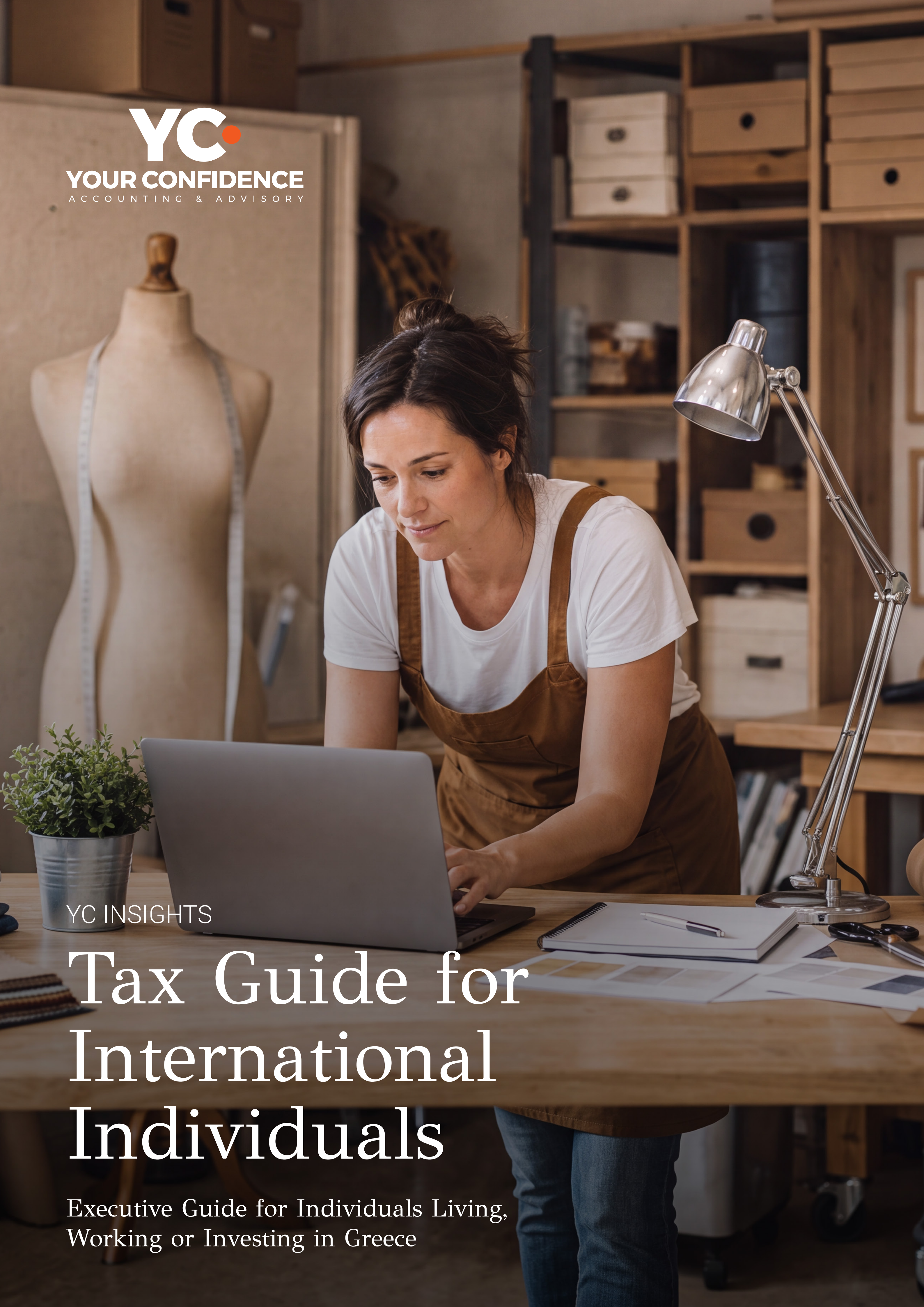

YC
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YC INSIGHTS

Tax Guide for International Individuals

Executive Guide for Individuals Living, Working or Investing in Greece

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Executive Summary

Relocating to Greece or investing in Greek assets requires careful planning and a clear understanding of the country's tax framework.

Tax residence, the nature of income, ownership of foreign assets and the availability of special tax regimes may all significantly affect an individual's overall tax position.

This publication provides an executive overview of the principal tax considerations for internationally mobile individuals with personal, business or investment interests in Greece.

Becoming a Greek Tax Resident

An individual may become a Greek tax resident based on the applicable statutory residence criteria or where Greece constitutes the centre of their personal and economic interests.

Determining tax residence should always be assessed carefully, taking into account domestic legislation, Double Taxation Treaties and each individual's specific circumstances.

Early planning before relocation is strongly recommended.

Key Tax Considerations

International individuals should carefully review the taxation of:

- Employment income
- Business income
- Rental income
- Dividends
- Interest
- Capital gains
- Foreign-source income

The applicable tax treatment depends on the nature and source of each category of income as well as the individual's tax residence status.

Special Tax Regimes

Greece has introduced a number of attractive tax regimes designed to encourage inward investment and attract internationally mobile individuals.

These include:

NON-DOM REGIME

Designed for high-net-worth individuals transferring their tax residence to Greece, subject to the applicable statutory conditions.

FOREIGN PENSIONERS REGIME

Available to qualifying individuals receiving foreign pension income and transferring their tax residence to Greece.

EXECUTIVE RELOCATION INCENTIVES

Special tax incentives may be available for qualifying executives and employees relocating to Greece under specific legislative provisions.

Eligibility should always be assessed on an individual basis.

"We guide clients through residence, income and succession planning together.

International Tax Planning

Before becoming a Greek tax resident, individuals should review:

- Employment income
- Worldwide income
- Foreign companies and shareholdings
- Investment portfolios
- Double Taxation Treaties
- Wealth and succession planning
- International reporting obligations

Proper planning before relocation can significantly reduce future tax and compliance risks.

Practical Insight

Relocating to Greece is not simply a tax decision.

It may affect your global investment structure, reporting obligations, succession planning and the taxation of worldwide income.

Professional advice before relocation provides greater certainty and helps avoid unnecessary tax exposure.

Before You Relocate

Before becoming a Greek tax resident, consider:

- Employment income
- Tax residence status
- Worldwide income
- Double Taxation Treaties
- Investment income
- Family circumstances
- Wealth and succession planning
- Ongoing reporting obligations

Frequently Asked Questions

When do I become a Greek tax resident?

Tax residence depends on the applicable statutory criteria and your personal circumstances.

Will Greece tax my worldwide income?

Greek tax residents are generally taxed on their worldwide income, subject to applicable Double Taxation Treaties and special tax regimes.

Can I benefit from the Non-Dom regime?

Possibly. Eligibility depends on the applicable legal framework and your personal circumstances.

How We Can Help

Whether you are relocating to Greece, investing in Greek assets or reviewing your international tax position, YC provides integrated advisory services covering international taxation, tax residence planning, accounting, financial reporting and ongoing tax compliance.

YOUR CONFIDENCE

ACCOUNTING & ADVISORY

YOUR CONFIDENCE S.A.

61 Aggelou Sikelianou Str Kifisia Athens, 145 64, Greece

T: +30 211 22 13 679 • F: +30 210 61 04 960 • E: info@yc.gr

www.yc.gr