To whom should VAT be paid?

A car is considered new if no more than 6 months have passed since the date on which it was first registered or if its mileage does not exceed 6,000 km. For intra-EU transactions, **new cars are VAT exempt**. Thus, the supplier should not charge VAT. Instead, if you have bought a new car in another EU Member State with the intention of importing it to and registering it in your country of residence, you must pay VAT in your own Member State at that country’s rate.

All other cars are considered second hand (more than 6 months since the date of first registration and mileage of more than 6,000 km). They are generally sold inclusive of VAT if the supplier is a taxable person for VAT purposes. You don’t have to pay VAT in your country of residence.

VAT should be paid to the regional authorities. ([http://www.ypes.gr/el/Regions/Aytodioikhshh/Perifereies/Perifereiakesenothtes](http://www.ypes.gr/el/Regions/Aytodioikhshh/Perifereies/Perifereiakesenothtes)).

**Documents to be presented:**

- The European Certificate of Conformity (COC) for new cars only. If the seller can't provide this, contact the manufacturer in your country to obtain a duplicate for a fee;
- A registration certificate for cars that are already registered;
- Proof of insurance;
- Proof of ownership;
- Proof of roadworthiness;
- Proof of payment of vehicle registration fees/road tax.

**Competent authority for car registration**

The regional authorities

**What documents do I need to present to register a car?**

The same as for payment of VAT plus proof of VAT payment.

The registration process differs for vehicles purchased in the EU or first registered in the EU and for those imported from outside of the EU.

**To register the car, do I have to show that a technical inspection has been performed?**

You have to show proof of roadworthiness.

In Greece, the first periodic inspection has to take place 4 years after the vehicle is first registered and then every 2 years. (Average costs: EUR 80).

**Is it mandatory to show proof of insurance to the registration service?**

Yes, you have to show confirmation of car insurance.

**Whom do I contact in the event of difficulties with the registration authority/administration?**

You can contact the SOLVIT Centre Greece for help with any difficulties. For more information, see [www.eccgreece.gr - info@eccgreece.gr](http://www.eccgreece.gr - info@eccgreece.gr).