



# THE THREE EXEMPT TAX REGIMES



## IN A NUTSHELL

Greece, such as other countries, has introduced three tax exempt regimes to attract new taxpayers, provided that they are domiciled in Greece.

Each regime has its own conditions of eligibility and duration, but all of them potentially allow substantial tax savings.



## TO EACH ONE ITS REGIME

- › The lump sum tax for **Wealthy people**
- › The exempt tax regime for **foreign pensioners**
- › The exempt tax regime for **«brains» coming from abroad**



## WHO CAN BENEFIT / UNDER WHAT CONDITIONS?

	Lump sum for Wealthy people	Exempt tax regime for Foreign pensioners	Exempt tax regime for «Brains» coming from abroad
<b>Have been a non-resident of Greece</b>	for 7 years in the last 8 years	for 5 years during the last 6 years	for 7 years in the last 8 years
<b>Other conditions</b>	Greek investment of 500'000€ Payment of 100'000€/year + 20'000€/relatives	Non-Greek Pensions Administrative Cooperation Agreement	Executives, Employees, Self-employed and other entrepreneurs
<b>Benefits</b>	Exemption in Greece of non-Greek income; ditto for donations and inheritance when the estate is outside Greece	7% on all foreign incomes Exemption from the Special Solidarity Contribution (CSS)	Reduction of income tax and CSS of 50% on salaries and/or business incomes
<b>Duration</b>	15 years	15 years	7 years



## EXPERTISE

Depending on your personal and/or professional plans, it is useful to get advice to see which tax regime will suit you best in the context of an expatriation to Greece.

EDMOND DE ROTHSCHILD'S INTERNATIONAL WEALTH PLANNING  
NETWORK IS AT YOUR DISPOSAL FOR ANY FURTHER INFORMATION.

This document is issued by the Edmond de Rothschild Group.

It has no contractual value and is provided for information purposes only and does not constitute personalized legal, tax or accounting advice. This document should not be construed as an offer of financial products or services or a recommendation to buy or sell a financial instrument or to subscribe to a financial service. The information contained herein has not been reviewed in light of your personal circumstances or your specific objectives or needs. You should consult your own independent advisors. This document is based on information from external sources or documents deemed reliable. The Edmond de Rothschild Group endeavours to ensure that the information contained herein is accurate, complete and up to date but cannot guarantee its completeness or accuracy. Any investment involves risks, in particular the risk of loss of capital and fluctuations in value and return. In no event shall any entity of the Edmond de Rothschild Group, its directors or employees, be liable for any direct or indirect damages, losses, costs, claims, compensation or other expenses arising out of the use or distribution of this document or any decision taken in reliance thereon. Unless otherwise indicated, the sources used in this document are those of the Edmond de Rothschild Group. This document is confidential and intended solely for use by the Edmond de Rothschild Group and the persons to whom it is issued. Any reproduction or use of all or part of this document and its contents, in any form and for any purpose whatsoever, is strictly prohibited, except with the prior written consent of the Edmond de Rothschild Group. Copyright © Edmond de Rothschild Group - All rights reserved