



AMERICA EUROPE ASIA AFRICA OCEANIA
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DESCRIPTION	GREECE
TAX NAME	INCOME TAX
TAX ON INDIVIDUALS	48%
TAX ON COMPANIES	29%
NON RESIDENTS TAX	On apportionment of days in the country
SMALL BUSINESSES AND INDIVIDUALS TAX	Not applicable
PERSONAL INCOME TAX	48%
TAX ON DIVIDENDS	10%
INDUSTRY ORIENTED TAXES-AGRICULTURE-FISHING-MINING-OIL-ENERGY-ETC.-DESCRIBE ONE BY ONE	Not any. Same corporate rate 29%
LOCAL RENT OR GLOBAL RENT FOR FOREIGN COMPANIES?	29%
NUMBER OF YEARS FOR LOSSES COMPENSATION	5 years (carried forward only)
EXEMPTIONS	Double Tax Treaties
VAT RATE	
SOCIAL SECURITY RATE	40,60% (Company 24,56% -Employee 15,50%)
TAX ON PROPERTY	Square meters @ tax rating from Euro 2 to Euro 13
TAX FOR FINANCIAL INSTITUTIONS	29%
OTHER TAXES	Uniform Tax on the ownership of a Real Estate Property (ENFIA), Real estate transfer tax, Excise Tax