

# TEPAI

RECREATIONAL AND DAILY TOUR CRUISE SHIPS FEE

## ships liable to pay TEPAI

The Recreational and Daily Tour Cruise Ships Fee (TEPAI) is imposed on the following ships, of a total length of over 7m, regardless of flag, which remain in or enter Greek territorial waters

- private recreational ships
- professional recreational ships, chartered in full, under Law 4256/2014 (OG 92A)
- professional daily tour cruise ships under Law 4256/2014
- recreational ships, classified as a professional subject to laws applicable in another country

www.aade.gr/polites/etepai

## ships exempt from TEPAI

- Professional ships used in Greece, pursuant to the provisions of domestic legislation, other than the provisions of Law 4256/2014
- Ships that have been decommissioned or seized or classified as traditional or at an "out of use" status (immobility) which is certified by the Port Authority
- Ships within the Greek territory but off-water, e.g. at a ship parking lot or in private premises, are not liable to pay TEPAI as not being in Greek territorial waters. (However, as soon as they enter such waters, TEPAI is immediately due)

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for Public Revenue (IAPR)

## When the TEPAI is due

- Ships entering Greek territorial waters must pay the TEPAI due either before, or at the latest on, their date of entry (e.g. in case a ship enters on 11 August, the August TEPAI is due either before 11 August or, at the latest, on 11 August).
- Ships remaining in Greek territorial waters must pay the TEPAI due before the beginning of each month of stay.
- Ships that depart from Greek territory within three days from the end of the month, for which the TEPAI has been paid, are not obliged to pay it for the month of their departure.

## 10% DISCOUNTS

In case of a lump-sum TEPAI payment for one calendar year, on the condition that said payment is made in December or in January, depending on whether the ships are already in Greek territorial waters or the date of their entry.

## 20% DISCOUNTS

Private recreational ships (including recreational ships classified as professional pursuant to the laws of another country) of a total length >12m, are eligible for an additional 20% discount in case the ship is moored in ports within the Greek territory for the entire current year (yearly lump-sum payment or advance payment is required). The requirement of such mooring is proven by means of a Certificate issued by the port Managing and Exploitation Authority.

## 20%+25% DISCOUNTS

Professional ships of a total length >12m are also eligible for the 20% discount for mooring in ports within the Greek territory for the entire current year, as well as an additional 25% discount in case of exclusive professional use of the ship.

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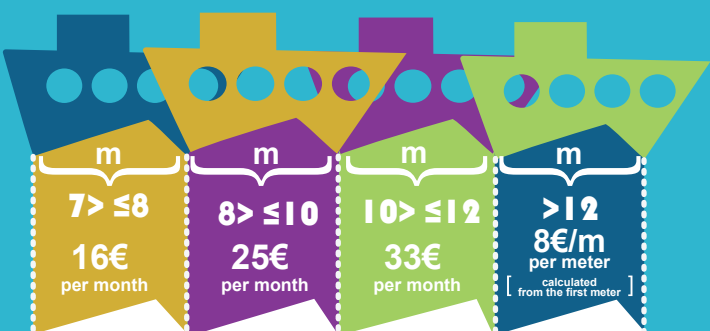
In case a ship is eligible for being extended all of the above discounts, the latter are calculated cumulatively.

Detailed information on [www.aade.gr/polites/etepai](http://www.aade.gr/polites/etepai)

## calculation of TEPAI

● The TEPAI is calculated for a minimum period of one month, regardless of the ship's duration of stay in Greek territorial waters during that month (e.g. for a ship entering on 11 August and remains until the 28th of the same month, the August TEPAI shall be due).

● In order to calculate the TEPAI of a ship, one must know the ship's total length (up to two decimals), as derived from an official document and the respective TEPAI amount, as follows:



### what the payment may refer to

The payment may refer to one month, several months -successive or not- (e.g. TEPAI payment for May, June and August) as well as the entire year (the latter case is eligible for a 10% discount)

## payment of TEPAI

Payment of the TEPAI is made through the electronic application eTEPAI, hosted at the IAPR website [www.aade.gr/polites/etepai](http://www.aade.gr/polites/etepai), with the issuance and use of payment code "e-Paravolo". The interested person pays the due amount:

- at the Collection Agency that he/she wishes by disclosing the payment code "e-Paravolo" (such as payment in a branch or with the use of the alternative payment methods provided by the Credit Institutions - internet banking, ATM, APS).
  - at the Customs Authority: only for privately owned ships flying non-EU flags, as part of the Transit Log issuing process.
- In exceptional cases that an electronic payment code can not be issued through the electronic application eTEPAI, the payment can be made
- at the Port Authority: by all taxable persons, regardless of whether they have a TIN.
  - at the tax office (DOY): by all taxable persons who already have a TIN.

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## persons liable for TEPAI payment

For professional recreational ships and professional daily tour cruise ships: the ship's owner or operator or their legal representative

For private recreational ships: the ship's owner or the holder or user

The above persons are each jointly and severally liable for payment in full of the TEPAI, as well as any fines

## additional information

The ship exiting the country at any time before the expiration date of the TEPAI does not entitle the shipowner to any refund from the Greek state. Re-entry of the ship to the country while the TEPAI is valid does not result in a requirement to pay it anew.

In case that, while the TEPAI has been paid, there is a change e.g. of the ship's user, or holder or operator or shipowner or the ship's details change (e.g. registration number, name, etc.), the documents proving said changes -if available in paper form- must be kept at all times. You should enter the new details in the "eTEPAI" application when the next TEPAI payment is made.

In order to issue or attest a Pleasure Craft Traffic Document (DEKPA), you need to pay at least the TEPAI for the month in which the form is issued or attested. From that point onwards, the TEPAI shall be paid as per the relevant clarifications.

In order to issue a Transit Log, payment of the TEPAI is equally required.

## sanctions and fines

Determination by the competent Authorities of non- or partial payment of the TEPAI or the granting of a non-eligible discount, results -apart from the obligation to pay the TEPAI due- in a fine, depending on the ship's total length, as follows:

total length	fee
7m < total length ≤ 8m	190 € fee
8m < total length ≤ 10m	300 € fee
10m < total length ≤ 12m	400 € fee
Total length > 12m	1.100 € fee

- Until the TEPAI and the fine have been paid in full, the ship is now allowed to move. Payment must be effected within 10 calendar days from the time the violation was discovered. TEPAI is due even for the time during which the ship is being detained (for any reasons whatsoever).
- Competent Authorities for performing audits/imposing fines are the Port, Tax and Customs Authorities, as well as joint teams thereof.
- Payment of the TEPAI and any fines through the "eTEPAI" application is proven by producing the payment code "e-Paravolo" and respective receipt. In case of payment at a Port, Tax or Customs Authority, said payment is proven by means of the documents issued by the said Authorities.