

# GMS Flash Alert

2021-053 | February 10, 2021



## Greece - Publication on Special Tax Regimes

The KPMG International member firm in Greece has published a new booklet "[Special Tax Regimes in Greece](#)," which highlights key tax and immigration issues that may interest individuals considering relocating to Greece. Included are discussions on:

- How residency in Greece is established
- Special tax regimes in Greece that may be beneficial to those who relocate to Greece
- How high-net-worth individuals who invest in Greece are taxed
- Preferences for foreign pension income of foreign nationals who take up residence in Greece
- Advantages to establishing a private business and being an expatriate in Greece
- Issues of note for those considering expanding their investments in Greece.

(For related coverage, see [GMS Flash Alert 2021-008](#), 5 January 2021.)

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### WHY THIS MATTERS

Working individuals, business owners, investors, and retired individuals who are thinking about relocating to Greece should make themselves aware of the immigration requirements, residency rules, and special tax regimes that could apply to them, depending on their facts and circumstance. This booklet provides a useful primer on these and other matters that could help such individuals make decisions about living, working and investing in Greece.

However, it is recommended that that such individuals discuss their situations with their qualified tax professionals before any decisions are taken.

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## KPMG NOTE

Individuals may be curious about how residency in Greece is established. What special tax regimes in Greece exist that may suit an individual's goals and aspirations should they be considering relocating to Greece? How are high-net-worth individuals who invest in Greece taxed? Are there any tax-preferential rules for residence in Greece that apply to foreign nationals receiving foreign pension income? Are there any advantages to establishing a private business or being an expatriate in Greece? Should an individual consider expanding his or her investments in Greece?

These are some of the questions discussed by the KPMG International member firm in Greece in their recently-published booklet "[Special Tax Regimes in Greece](#)," along with other tax and immigration issues that may interest individuals considering relocating to Greece.

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## Contact us

For additional information or assistance, please contact your local GMS or People Services professional or the following professional with the KPMG International member firm in Greece:



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**The information contained in this newsletter was submitted by the KPMG International member firm in Greece.**

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