Payment of End of Pleasure and Hatchways Ships (TEPAA) for pleasure boats and business tourism boats that were in Greek territorial waters on 16 November 2018

Commented [CR1]: Notes on the tax and implementation.

2018-11-26

Payment of End of Pleasure and Hatchways Ships (TEPA) for pleasure boats and business day cruises that were in Greek territorial waters on 16 November 2018.

With POL. 1210/2018 (Government Gazette B '5170 / 16.11.2018) K.Y.A. Finance and Shipping and Island Policy, the procedure, the procedure and the reimbursement period of TEPAA, the procedure and the principles of control of its payment, the type and the content of the acts of certifying the debt from the its non-payment, the relevant fines and extraction instruments, the organs and the detention and detention procedure, as well as the reduction rates of TE.P.AH, the specific criteria for its provision and the way of proving it .

According to paragraph 8 of the Thirteenth Article of Law 4211/2013 , TEPAA is required for the stay in the Greek territory of recreational vessels and professional tourist days from the adoption of the above mentioned joint ministerial decision.

The terms used to apply the above provisions have the following meaning:
a. **pleasure boat** : is any vessel exceeding seven (7) meters in length sailing or motorized, which may be used for recreational purposes by its general construction;
b. **professional pleasure boat** : is the recreational craft of up to forty nine (49) passengers for which a full charter contract is concluded;
c. **private pleasure boat** : is a recreational craft which is not a professional boat, in accordance with the provisions of paragraph b of this paragraph;

Commented [CR2]: Drafting issue – should refer to a. not b.

d. a **professional tourist day boat**: is the small craft or pleasure craft or the passenger tourist boat, which is in accordance with the provisions of Article 12 of Law 4256/2014, as well as, irrespective of the flag, for a trip of duration of up to twenty-four (24) hours, exclusively for the purpose of sea recreation and passenger navigation through a predetermined program, taking in passengers from the rest of the world independently whether will land permanently in Greece or take passengers from Greece on the condition that they will land permanently in Greece or abroad or undertake a daily sea voyage trip to Greece. Greece having received its passengers from abroad and in order to complete their voyage (permanent disembarkation of passengers) abroad;
e. A **traditional ship**: is the prototype and each individual model of a historic ship in which there are elements of Greek civilization, as well as traditional Greek navigation, naval art and naval craftsmanship, since they have acquired cultural significance over time.
(paragraph 1 of Article 13 of Law 4211/2013).

The TEPAA is calculated per current year or current month from the payment date and is determined as follows:
aa. for the total length of seven (7) to eight (8) meters, to sixteen (16) euros per month,
bb. for the total length of more than eight (8) meters up to ten (10) meters, at twenty five (25) euro per month
; for the total length of more than ten (10) meters and up to twelve (12) meters, at thirty three (33) euro per month,
dd. for the total length of more than twelve (12) meters, per month eight (8) euro, per meter, calculated from the first measure.
The charge is reduced by twenty-five per cent (25%) for professional pleasure boats and business day-boats, subject to exclusive business use.
(paragraph 3a of article 13 of Law 4211/2013).

From TEPAH (the burden of proof is borne by the person relying on it):
(a) decommissioned or seized vessels for the duration of their decommissioning or seizure;
(b) ships designated as "traditional" in accordance with the provisions of the Ministerial Decision Shipping and the Aegean 4200/08/15 / 14.1.2015 " *Determination of the required supporting documents, as well as the more specific technical and detailed criteria for the designation of a professional or private pleasure*

boat as a traditional and any other related matter "
(c) ships in immobility. In this case, the immobilisation refers to the period of time that the Nationality Document or the Vessel Running Permit has been deposited with the Port Authorities, at the request of the debtor for the payment of the TE.P.A.H. person or his legally authorized person and the relevant entry in the Book of Immigration of the relevant Port Authority. In order to remove the immobility, proof of payment of TEPAH is provided.

For the calculation of TE.P.A.H. account shall be taken of the total length of the vessel shown on the nationality document or certificate of airworthiness or in the certificate of measurement or in the permit to operate a voyage.

The current reductions, deductions from TE.P.AH, are defined in Art. 5 of POL. 1210/2018 .

Persons liable for the payment of TE.P.A.H. are:
(a) In the case of professional recreational craft and business tourism days, the shipowner or shipowner or his legal representative.
(b) In the case of private pleasure craft, the owner or the owner or its user.

The **End of Pleasure and Seagoing Ships (TEEPA) is** paid for each month of stay in Greek territorial waters. The payment is made before the beginning of the month for which the fee is due and may also cover more than one month.

For recreational craft or business tourism vessels entering Greek territorial waters for the first time within the month, the fee shall be paid at the latest on the date of entry for the whole of the current month.

The fee may be paid in one installment for the entire year. In this case, payment is made either in December of the previous year or in January of this year.

For the payment of TE.P.A.H. a payment code of the **"e-Fee"** revenue category of Art. 2 of Decision No. ΔΠΔΑ Α.Α.Δ.Ε. C 1107473 Ex 2017 / 13-07-2017 (B '2435), which is provided by the electronic application **«e-Tepai / TEPAI»** of the AADE, which is available on the web portal www.aade.gr , at the request of the person liable for payment. Access to the application has certified and non-certified users of TAXISnet.

Only if an electronic payment code can not be issued, the payment to TE.P.A.H. takes place at any tax office. or Port Authority or Customs Authority, by completing and submitting the FORM " *Form for the calculation and payment of TE.P.A.H. v. 4211/2016* ".
This FORM is used for the calculation and payment of TE.P.A.H. The payment service records the information included in the submitted FORM in the e-TEAPI application.

According to Art. 9 " *Transitional Provisions* " of POL. 1210/2018 :

"For the pleasure boats and professional tourist dayboats already in the Greek waters, on the date of application of this present law, the TE.P.H. shall be paid within ten (10) days from the date of this publication. "

The publication of the decision in the Official Gazette. (B '5170) took place on 16 November 2018.

For the pleasure boats and professional tourist dayboats already in Greek waters, on November 16, 2018, TE.P.A.H. **shall be paid in due time until 26 November 2018** .

Commented [CR3]: Out of Use clause, as per requirement for the DEKPA

Commented [CR4]: Payment is due from the beginning of the month, so renewing on the 25th will mean a whole month payment. Payment can be for several months

Commented [CR5]: Note the importance of paying by the entry date for the whole month. – you may pay annually in December or January at the start of the year

Commented [CR6]: Web Portal AADE.GR for online reg and payment. BUT may be via TAXISnet – the greek tax system.

Commented [CR7]: There is a manual payment method with Port Police

Commented [CR8]: Any boats not OUT OF USE need to pay this within 10 days of the 16th November 2018. This will be almost impossible for some people. WARNING

Relevant provisions :

- Article Thirteenth , Law 4211/2013 " *Ratification of the Legislative Content Act" Arrangements to address the extremely urgent and unpredictable needs of Greek Defense Systems SA "and other provisions* "

- POL. 1210/2018 " *Determination of the procedure, procedure and time of performance of TEPAA, of the procedure and the principles of control of its payment, of the type and content of the documents establishing the debt due to its non-payment, the relevant fines and the organs of their issuance, the organs and the detention and detention procedure and the rate of reduction of the ADR, the specific criteria for its provision and the way in which they are to be provided* "

Forms :

- Form for calculation and payment of TE.P.A.H. n.4211 / 2016 **page 1st**
- Form for calculation and payment of TE.P.A.H. v.2211 / 2016 **page 2h**
- Indicative act of breach of non-payment of anticipated TE.P.A.H. **page 1**
- Indicative act of breach of non-payment of anticipated TE.P.A.H. **page 2**