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DECISIONS

No 3133.1/45989/2025

Determination of the time and method of collection, the persons liable to pay the tax, the method and control bodies and any other matter relating to the collection of the cruise tax under Article 27 of Law No. 5162/2024.

THE MINISTERS

**NATIONAL ECONOMY AND FINANCE - HOME
AFFAIRS - SHIPPING AND ISLAND POLICY -
TOURISM**

Having regard to:

1. The provisions:

α) Articles 27, 33 and 136 of Law No. 5162/2024 (A' 198) and Law No. 27, 27, 27, 27, 27, 27, 27, 27 and 27 of the Law No. 5162/2024 (A' 198) and Law No. 5162/2024 (A' 198). 5140/2024 'New Public Investment Development Programme and additional provisions' (A' 154),

b) of Law no. 4624/2019 "Personal Data Protection Authority, measures implementing Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and transposing into national legislation Directive (EU) 2016/680 of the European Parliament and of the Council of 27 April 2016 and other provisions" (A' 137),

c) Law no. 4727/2020 "Digital Governance [Incorporation in Greek legislation of Directive (EU) 2016/2102 and Directive (EU) 2019/1024] Electronic Communications [Incorporation into Greek Law of Directive (EU) 2018/1972] and other provisions" (A' 184),

d) of Law no. 4622/2019 "Executive State: organisation, operation and transparency of the government, government bodies and central public administration" (A' 133),

(e) the Public Revenue Collection Code (Law 4978/2022, A' 190),

f) of p.d. 70/2015 "Reconstitution of the Ministries of Culture and Sports, Infrastructure, Transport and Public Works

and Networks, Rural Development and Food. Reconstitution of the Ministry of Maritime Affairs and the Aegean and its renaming to the Ministry of Maritime Affairs and Maritime Policy. Renaming the Ministry of Education, Research and Religious Affairs to the Ministry of Education, Research and Religious Affairs, the Ministry of Economy, Infrastructure, Shipping and Tourism to the Ministry of Economy, Development and Tourism and the Ministry of Productive Reconstruction, Environment and Energy to the Ministry of Environment and Energy. Transfer of the General Secretariat for Industry to the Ministry of Economy, Development and Tourism',

g) of Decree 81/2019 "Establishment, merger, renaming and abolition of Ministries and determination of their competences; Transfer of services and competences between Ministries" (A' 119),

(h) Decree 84/2019 'Establishment and abolition of General Secretariats and Special Secretariats/Unified Administrative Sectors of Ministries' (A' 123),

i) Decree 79/2023 'Appointment of Ministers, Deputy Ministers and Deputy Ministers' (A' 131),

(j) Decree 27/2025 'Appointment of Ministers, Deputy Ministers, Deputy Ministers and Deputy Prime Minister and Vice President of the Government' (A' 44),

k) Decree 32/2024 "Appointment of Ministers, Deputy Ministers and Vice President of the Government" (A' 91),

(l) of Decree 142/2017 "Organization of the Ministry of Economy" (A' 181),

m) of the Decree 141/2017 'Statute of the Ministry of Interior' (A' 180),

n) of Decree-Law 127/2017 'Statute of the Ministry of Tourism' (A' 157),

o) of decree 13/2018 "Organization of the Ministry of Shipping and Island Policy" (A' 26).

ι) of Decree 77/2023 "Establishment of the Ministry and renaming of Ministries - Establishment, abolition and renaming of General and Special Secretariats - Transfer of competences, service units, staff positions and supervised bodies" (A' 130),

j) of Decree 82/2023 'Renaming of the Ministry - Establishment and renaming of General Secretariats - Transfer of responsibilities and powers of the Ministry

transfer of responsibilities, service units and staff positions - Amendment and completion of Decree 77/2023 (A' 130) - Transitional provisions' (A' 139),

(ji) the joint decision of the Prime Minister and the Minister of Finance 'Assignment of powers to the Deputy Minister of Finance, Athanasios Petralias' (V' 4441) under reference 102928 EX 2023/10.07.2023 and the decision of the Prime Minister under reference Y 12/7.7.2023

"Delegation of powers to the Deputy Minister of Finance, Nikolaos Papathanasis" (V' 4403),

i) the joint decision of the Ministers of Finance and State under reference A.1047/2020 "Terms and procedure of collection/return for the implementation of the electronic deposit" (B' 979),

k) the decision of the Governor of the Independent Public Revenue Authority (A.1209/02.09.2021) "Procedure for the certification of revenue for the State and third parties and procedure for the reduction of revenue by electronic means, through the interoperability services, pursuant to par. 5 of Article 2 of the Public Revenue Collection Code (Law 4978/2022, B' 4053).

2. The recommendation note of the General Directorate of Financial Services of the Ministry of Maritime Affairs and Island Policy (M.N.A.N.P.) No 2811.8/21548/2025/24-03-2025, according to which the provisions of this Decision do not entail any expenditure to the State budget.

3. The fact that the provisions of this Decision relate to a new administrative procedure for which there is a registration fee in the EMDR-MITOS, we hereby decide:

Article 1

Imposition of a cruise levy

1. A fee in favour of the State is imposed on passengers of commercial pleasure boats embarking in the ports of the country and operating cruises in accordance with article 42 of Law No. 4256/2014 (A' 92), hereinafter referred to as 'cruise tax'.

2. The cruise fee shall be:

α) For the period from 1 June to 30 September:

(aa) for disembarkation in ports on the islands of Mykonos and Santorini: EUR 20,

(ab) for disembarkation in all other ports of the country: EUR 5

(b) for the period from 1 to 31 October and from 1 April to 31 May:

(ba) for disembarkation in the ports of the islands of Mykonos and Santorini, twelve (12) euros,

(bb) for disembarkation in all other ports of the country: EUR 3 (3),

(c) for the period from 1 November to 31 March:

ca) for disembarkation in ports of the islands of Mykonos and Santorini four (4) euros,

(cb) for disembarkation in all other ports of the country EUR 1 (one).

3. The cruise tax shall be borne by the passenger disembarking at a port in the country and shall not be subject to value added tax (VAT).

Article 2

Determination of the time

and method of collection

and the persons liable to pay the refund

1. The cruise tax shall be levied per passenger and per port and shall be paid in accordance with this Article.

2. The cruise company and the shipping agent or the Greek managing company at the time the fee is levied, as the case may be, and their legal representatives are liable for the payment of the fee, each being jointly and severally liable.

3. Shipping agents on the day of departure of a cruise ship from each port in the country where passengers have disembarked shall declare in the electronic application referred to in par. 1 of Article 3 the data referred to in paragraph 1. 3 of Article 3 in accordance with the provisions of that Article. The declaration of information shall have the status of a solemn declaration and shall have the same effect. Where the cruise company has a Greek Tax Identification Number (TIN) or has entrusted the management of the vessel to a Greek management company (hereinafter referred to as the Greek managing company), the above declaration may be submitted by the latter, as appropriate.

4. The fee shall be paid on a quarterly basis as follows:

α) For passengers disembarking at ports in the country in each calendar quarter, by the last working day of the month following the calendar quarter for the public authorities. In particular, the fee shall be paid by the last working day of April, July, October of each year and January of the following year for disembarkations in the calendar quarter preceding each of those months.

(b) Exceptionally, for arrivals taking place in 2025, the fee shall be paid as follows: b) For arrivals in ports of the country from the entry into force of this Regulation until 30/09/2025, until 31/10/2025,

(bb) for arrivals in ports of the country from 01/10/2025 until 31/12/2025, the fee shall be paid until 30/01/2026.

5. The fee shall be paid by issuing an administrative the title "TOURISM SUSTAINABILITY FEE" through the electronic portal of article 3 of this decision. This fee is automatically released upon payment.

6. The revenue from the fee shall be credited to the ALE "1110827001" ("Cruise Fee").

Article 3 Electronic

declaration

and electronic payment of

the cruise fee

1. Payment of the cruise fee shall be made by means of an electronic voucher issued exclusively through an electronic portal, which is operated by the Ministry of Maritime Affairs and Shipping.

(Ministry of Maritime Affairs and Insular Policy), and is carried out by the shipping agent or the cruise company or the Greek cruise ship management company.

2. The shipping agent logs into the electronic portal using the taxisnet credentials. In case the cruise company has a Greek tax identification number or has entrusted the management of the vessel to a Greek management company, the submission of data may be made by them, per case.

3. After logging in to the e-portal, the shipping agent or the cruise company or the Greek managing company in accordance with par. 2, in order to start the procedure, shall fill in an electronic declaration by entering at least the following data: a) IMO number, Call Sign

IMO, and the name of the cruise ship,

b) the details of the person that submitted the data per case according to par. 3 of Article 2 and paragraph 3 of Article 2. 2 of this Article and as follows:

(ba) if the declaration is submitted by the port agency,

(baa) in the case of a physical person: his or her full name, surname, postal address, identity number or passport number and contact details (telephone number and e-mail address),

(bab) in the case of a legal entity: the civil status of the legal entity and its legal representative, the name of the legal entity and the full name of the legal representative, the address of its registered office and its contact details,

bb) if the declaration is submitted by the cruise company, the Greek VAT number of the company, the name, the postal address of its head office and contact details (telephone and e-mail address), the name and Greek VAT number of the legal representative, his/her identity number or passport number, and his/her address details,

bc) if the declaration is submitted by the Greek managing company, the tax identification number of the managing company, the name, the postal address of its registered office and its contact details as well as the tax identification number, the full name and the contact details of its legal representative.

(bd) if the declaration is not submitted by the cruise company, the details of the company and its legal representative shall also be provided and as follows:

bda) in case the cruise company has a Greek VAT number, the details of sub-paragraph bb) above shall be declared,

bdb) if the cruise company is foreign and does not have a Greek VAT number, the name and country of domicile at least and the full name, passport number and contact details (telephone number and e-mail address) of the company and its legal representative,

(c) the port of disembarkation, the day and time of arrival at the port of call and the day and time of departure,

(d) the number of passengers on board the cruise ship;

(e) the number of passengers disembarked.

The shipping agent or the cruise company or the Greek managing company, in accordance with the above, declare on their own responsibility that the declared data contained in the above declaration and any supporting documents are accurate and true. In the case where the declaration in the application is made by the shipping agent, the shipping agent shall also submit the letter of appointment. The same applies where the declaration is submitted by the Greek managing company.

4. All electronically submitted documents shall be submitted in digital form and shall be accepted in accordance with the provisions of Law No. 4727/2020 (A' 184).

5. The electronic portal is accessible via the e-portal of the Coast Guard - Greek Coast Guard (L.S.- EL.AKT.), e.hcg.gov.gr.

6. The electronic portar is interoperable:

a. with the User Authentication Service using taxisnet credentials (OAuth2.0) of the General Secretariat for Information Systems and Digital Governance,

b) with the e-Payment Service (Electronic Paravolo) of the General Secretariat for Information Systems and Digital Governance.

Article 4

Method and instruments of control

1. The Ministry of Maritime Affairs and Insular Policy may, through the Port Authorities, carry out spot checks to ensure that the fee is correctly paid. As part of the checks, the Ministry of Maritime Affairs and Insular Policy may cross-check the data declared in application of paragraph 1. 1 of Article 3 with all the data and information available in its applications and files of all kinds.

2. The Port Authorities may cross-check the data declared by the shipping agents or cruise companies or Greek managing companies, in the e-portal, with any kind of available data either collected from the cruise ship and/or the cruise companies or shipping agents or Greek managing companies.

3. In case of non-payment or inaccurate payment of the fee,

The liable persons are informed and are given a period of thirty (30) days to comply. After the expiry of the thirty days period, if the liable persons do not comply, submitting at the same time a supplementary declaration, the amount due shall be imposed on them by the Port Authorities at the competent Service of the Independent Public Revenue Authority (D.O.Y./K.B.E.I.S.) as public revenue in the ALE "1110827001" in accordance with article 58 of Law No. 5100/2024 (A' 49). In addition, by decision of the Minister of Shipping and Insular Policy following a reasoned recommendation of the competent port authority

the embarkation of passengers on subsequent calls of the cruise ship in question may be prohibited at a port for specific periods of time, as specified in the above-mentioned ministerial decision.

Article 5

Procedure for reimbursement of the fee

1. During the months of February, May, August and November of each year, the Revenue Department of the General Government Budget Directorate of the General Accounting Office of the State informs the financial services of the Ministry of Interior, Shipping and Island Policy and Tourism of the revenue collected per port of embarkation so that the relevant appropriations can be entered as follows: (a) (1/3) of the revenue shall be entered in the regular budget of the Ministry of the Interior and subsidised for the municipalities within the administrative boundaries of which the ports of embarkation are located for projects to improve the tourist product and their infrastructure. The Ministry of the Interior then allocates the amount per municipality on the basis of this information. In particular, one third (1/3) of the revenue from the port of Katakolon is divided equally between

Municipalities of Pyrgos and Ancient Olympia.

b) one third (1/3) is allocated for projects of the Public Investment Development Programme (PIP) of the Ministry of Maritime Affairs and Insular Policy, which is given as a contribution to a project or projects with the registration of appropriations exclusively from a contribution and the total amount of payments is borne by the PIP of the Ministry of Maritime Affairs and Insular Policy.

, in excess of the total authorized limit of payments of the PIP of the EAGGF.

(c) one third (1/3) shall be entered in the regular budget of the Ministry of Tourism.

2. For the year 2025 in particular, the procedure of par. 1 shall be applied for the first time in November 2025.

Article 6 Entry into force

This Regulation shall enter into force on 21 July 2025, the date on which the application referred to in Article 3 of this Regulation becomes operational, which shall be published on the official website of the Ministry of Maritime Affairs and Insular Policy.

This Decision shall be published in the Official Gazette.

Piraeus, 23 June 2025

The Ministers

Deputy Minister
of National Economy
National Economy
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NIKOLAOS PAPATHANASIS

Interior

THEODOROS LIVANIOS

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OLGA KEFALOGIANNIS

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