



ΑΑΔΕ

Independent Authority
for Public Revenue (IAPR)

SERVING PUBLIC INTEREST
AND SOCIETY AT LARGE

Frequently Asked Questions for the e-TEPAI

ATHENS, 23 JANUARY 2026

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1 AT THE FIRST APPLICATION

1. **Q The TEPAI is imposed from May 9, 2019. What is the ten-day deadline, until May 18, 2019, about?**

A It concerns:

- α) the payment of the May TEPAI of ships that on May 9, 2019 were already in Greek waters.
- β) the payment of the TEPAI for the year 2019 (May to December) of the ships that were already in Greek waters on May 9, 2019. If this payment was selected, a 10% deduction was provided.

It is noted that in the event that the liable party had chosen to pay only the TEPAI for the month of May and not for the entire rest of 2019, but the ship would remain in Greek waters in subsequent months, he would have to pay the TEPAI for each month of its stay, either monthly (before the start of the month), or for more months. Further clarifications are provided below.

2. **Q In the case of ships entering Greek waters from May 9, 2019 onwards, what would have to be paid?**

A At least the TEPAI for the month of May should have been paid. This payment should have been made either before their entry or, at the latest, on the date of their entry. From then on, they should have paid the TEPAI for each month of their stay, either monthly (before the start of the month), or for more than one month. Further clarifications are provided below.

3. **Q If the TEPAI had been paid for the entire remainder of 2019, would a 10% deduction have been given due to a one-time payment?**

A Yes. For the first year of application of the TEPAI (2019), a 10% deduction was provided due to a one-time payment of the remaining TEPAI for the year 2019, only if the payment had been made:

- a) Until May 18, 2019 for ships already in Greek territorial waters.
- b) Until May 31, 2019 for all ships entering Greek territorial waters until that date and in any case no later than the date of their entry during this month.
- c) Until May 31, 2019, regardless of the date the ship entered Greek waters in 2019 (e.g. a 10% deduction could be obtained, provided that the 2019 TEPAI had been paid by May 31, 2019, for a ship that would have entered Greek territorial waters in June 2019).

The one-time payment of the TEPAI for the year 2019 concerned the ship's stay in Greek territorial waters until December 31, 2019.

4. **Q** **What should have been entered in the field "Date of entry into Greek territorial waters" when the ship was in Greek waters on May 9, 2019, and what "date of entry" should have been entered if it entered Greek territorial waters from May 9, 2019 onwards?**
- A** In the case where the ship was in Greek territorial waters on 9 May 2019, no date was entered, just the option that the vessel was already in Greek territorial waters. If the ship had entered Greek territorial waters from 9 May 2019 onwards, then the date of entry was entered.
5. **Q** **Assuming that the TEPAI had been paid for the entire remainder of 2019 and a 10% deduction had been received, was there also the right to a 20% deduction due to the ship's stay in ports on Greek territory for the same period (May 2019 to December 2019)?**
- A** No, the 20% deduction due to the ship's stay in ports of Greek territory was only provided for in the case of a one-time annual advance/payment of the TEPAI and an annual stay. During the first year of implementation (2019), this deduction was not provided for the period May 2019 - December 2019.
6. **Q** **For the rest of 2019, was there a possibility of a 25% deduction due to exclusive professional use?**
- A** Yes, the interested party could choose the months (the entire remaining year or some months) for which he wished to receive this deduction.
7. **Q** **Suppose that on May 9, 2019, a ship was under arrest or laid-up or immobilized or classified as traditional. Was any TEPAI due?**
- A** Provided that the prescribed procedure has been followed for the above, an exception is provided. (See below in the corresponding sections).
8. **Q** **On May 9, 2019, my boat was on land, e.g. in a boat docking area or in a private area (cottage yard). Did I have to pay TEPAI?**
- A** The TEPAI is imposed on all ships within Greek territorial waters, as referred to in questions No. 11 and 13 and therefore a ship not located in them is not obliged to pay TEPAI. It is understood that once it is in Greek waters, TEPAI must be paid as provided, unless exempted. See also questions No. 12 and 28.

2 GENERAL QUESTIONS

9. **Q Who is liable for the payment of the TEPAI?**

- A** α) For professional pleasure ships and professional tourist day boats: the shipowner or its operator or their legal representative.
β) For private pleasure boats: the shipowner or its holder or user.

The above are jointly and severally liable for the payment of the TEPAI and any fine.

10. **Q I am a 40% owner of a ship for which there is an obligation to pay TEPAI. Can I pay TEPAI?**

- A** Yes, regardless of the percentage of ship ownership.

11. **Q Which ships are required to pay TEPAI?**

- A** The TEPAI is imposed on the following ships in Greek territorial waters:
- a) private pleasure boats, with an overall length of over 7 meters, sailing or motorized, regardless of whether they are registered or entered in the Register of Small Boats.
That is, the only conditions we check in this case to see if our ship is required to pay TEPAI are: (i) that it be private and not professional; (ii) that it have an overall length of more than 7 meters; and (iii) that it be a sailing or motorized vessel (not rowed).
Private vessels that meet the above conditions are required to pay TEPAI regardless of their other elements or characteristics, e.g. their flag (Greek, of an EU member state, of a state outside the EU), whether they are registered or entered in the Register of Small Boats, their construction material, their horsepower, etc.
 - b) professional pleasure vessels, i.e. pleasure vessels operating professionally under a total charter, in accordance with the provisions of Law 4256/2014 (Government Gazette A' 92), as in force. Therefore, professional vessels operating in accordance with other provisions of domestic law (e.g. General Port Regulations) are not required to pay TEPAI.
 - c) professional tourist day boats, i.e. ships that operate professionally as day boats in accordance with the provisions of article 12 of Law 4256/2014 (Government Gazette A' 92). Similarly, professional ships that operate in accordance with other provisions of domestic law are not required to pay TEPAI.
 - d) pleasure boats that have been classified as professional in accordance with the law of another country.

It is clarified that the TEPAI is not imposed on ships located outside Greek territorial waters. It is understood that once they are in them, the TEPAI must be paid as provided, unless the ship is exempt. (See also questions No. 12 and 28).

12. **Q** **When is a ship exempt from paying TEPAI?**
- A** A liable ship is exempt from the obligation to pay TEPAI for as long as it is arrested or has been classified as traditional or is decommissioned or is in a state of immobilization, which is certified by the Port Authority. (See the corresponding sections). As clarified in question No. 11, the TEPAI is not imposed on ships located outside Greek territorial waters even if they are not exempted according to the above.
13. **Q** **Is a pleasure boat that has been classified as professional according to the law of another country and not the provisions of Law 4256/2014 (Gazette A' 92) obliged to pay TEPAI when it is in Greek waters?**
- A** Yes. As for the other ships, the payment of the TEPAI will be made according to the total length of the ship and the months of its stay in Greek territorial waters, and a deduction may be granted from the provided deductions, due to a one-time payment/advance payment of the annual TEPAI, or the deduction due to staying in Greek ports for the entire year (provided that the condition of the total length is met), while it **may not** be granted the deduction relating to the exclusive professional use of a professional ship, since this ship has not been classified as a professional pleasure ship under Law 4256/2014, as in force. For the payment of the TEPAI in the electronic application "eTEPAI" select "*pleasure ship that has been classified as professional under the law of another country and not under the provisions of Law 4256/2014*".
14. **Q** **My boat has an overall length of 6 meters. Is it subject to TEPAI?**
- A** No. The vessels required to pay TEPAI are those with an overall length of over 7 meters, whether they are private or professional pleasure vessels or professional tourist day boats.
15. **Q** **My ship has an overall length of 9 m and operates professionally in accordance with other provisions (e.g. General Port Regulation No. 38), except for Law 4256/2014 (Gazette A' 92), as in force. Is it subject to TEPAI?**
- A** No, because this ship is neither a private pleasure boat nor a professional pleasure boat under Law 4256/2014 nor a professional tourist day boat under Law 4256/2014.

16. Q What do I need to know to calculate the TEPAI for my ship?

- A**
- a) the overall length of the ship (up to two decimal places), as shown in the Nationality Document or the Safety Certificate or the General Inspection Protocol or the Measurement Certificate or the Vessel Operation License and
 - b) the corresponding amount of the TEPAI depending on its total length, according to the Table below:

Total Length (up to two decimal places)	Amount of TEPAI/month
over 7.00 m. up to 8.00 m.	€ 16 /month e.g. a ship with an overall length of 7.01 m. or 7.15 m. or 8.00 m. owes TEPAI € 16 per month
over 8.00 m. up to 10.00 m.	€25 /month e.g. a ship with an overall length of 8.01 m. or 9.58 m. or 10.00 m. owes TEPAI € 25 per month
over 10.00 m. up to 12.00 m.	€ 33 /month e.g. a ship with an overall length of 10.01 m. or 11.12 m. or 12.00 m. owes TEPAI € 33 per month
over 12.00 m. and above	€ 8 per month per meter calculated from the first meter. E.g. a ship with an overall length of 12.01 m. owes TEPAI € 96.08 per month (12.01 m. x € 8.00 = € 96.08) or a ship with an overall length of 15.25 m. owes TEPAI € 122.00 per month (15.25 m. x € 8.00 = € 122.00) or a ship with an overall length of 16.85 m. owes TEPAI € 134.80 per month (16.85 m. x € 8.00 = € 134.80)

17. Q Can I pay the TEPAI for the whole year?

- A** Yes. In December of each current year you can pay the next year's TEPAI in advance, or in January of the current year you can pay the TEPAI for the entire current year. In these cases you are entitled to a 10% deduction. (e.g. in December 2025 or January 2026, the payment of the TEPAI for the entire year 2026 is allowed).

The annual payment/advance payment concerns the vessel's stay in Greek territorial waters from January 1st to December 31st of each year. For more information, see the answers to the deductions.

- 18. Q When is the monthly TEPAI paid?**
- A** a) In the case of a ship entering Greek territorial waters: before the date of its entry or at the latest on the date of its entry and thereafter for each month of its stay, either monthly (before the start of the month), or for more than one month.
- b) In the case of a ship located in Greek territorial waters: before the start of each month of its stay, either monthly or for more months.
- It is clarified that in the event of the ship leaving Greek territorial waters and re-entering after the paid TEPAI has expired, the TEPAI of the month of entry must be paid, either before the start of the month or on the date of entry of the ship.
- 19. Q I will be coming to Greece with my ship for some time during the month, e.g. September. What do I have to pay?**
- A** The TEPAI for the month of September. The TEPAI is paid for the entire month (e.g. September), regardless of the period that the ship remains in Greek waters and concerns the ship's stay up to the first three days of the following month.
- 20. Q I will come to Greece with my ship, for example, on August 14, 2026. When do I have to pay the TEPAI?**
- A** The TEPAI must be paid either before August 14, 2026, or on August 14, 2026, i.e. no later than the date of entry of the ship into Greek waters.
- 21. Q If I have paid the TEPAI, for example, for the month of July 2026, when must my ship depart from Greek territorial waters?**
- A** Until August 3, 2026. The ship may depart from Greek territorial waters within three days of the end of the month for which the TEPAI has been paid, without the obligation to pay it for the month of its departure.
- i.** In case the ship remains after August 3, 2026, the August TEPAI must be paid before its commencement.
 - ii.** In case the August TEPAI has not been paid before its commencement and the ship remains in Greek territorial waters after August 3, 2026, the August TEPAI may be paid within August, however, in case an inspection after August 3, 2026 finds that the ship has remained without paying the August TEPAI, then the prescribed sanctions will be imposed. It is noted again that in the event of an inspection carried out from August 1, 2026 to August 3, 2026, the payment of the July TEPAI is sufficient.
 - iii.** In case of departure of the ship within the first three days of August and re-entry, e.g. on August 20, 2026, the August TEPAI must be paid before the ship's entry or on the date of its entry.

- iv. In case of exit/re-entry of the ship within the period from July 1, 2026 to August 3, 2026, no new TEPAI is due for this period.
- v. In the event of the ship's departure within the period from July 1, 2026 to August 3, 2026, there is no obligation to refund any amount from the State.
- vi. In case the TEPAI has been paid for more than one month (consecutive or not, e.g. July, September and December), the ship may remain in Greek territorial waters without the obligation to pay TEPAI for the three following days of the last month of payment (e.g. until August 3rd, until October 3rd, until January 3rd of the following year, respectively).
- vii. The above concerns cases of monthly and not annual payment/advance payment. The annual payment/advance payment concerns the ship's stay until December 31st of each year.

22. **Q I will come to Greece with my ship, for example, on August 12, 2026 and I have already paid the TEPAI for July 2026. If I decide to stay in Greek waters in August 2026, when should I pay the TEPAI for August?**

A The TEPAI for the month of August 2026 must be paid anytime before the beginning of the month.

23. **Q Can I pay the TEPAI for only a few months, consecutive or not?**

A Yes, you can choose to pay the TEPAI for any months you want, consecutive or non-consecutive, e.g. you can pay the TEPAI for June, July and December of the same year. This depends on the ship's stay in Greek waters. Also, the ship may remain in Greek territorial waters for the periods from June 1 to August 3 of the same year and from December 1 of the current year to January 3 of the following year.

24. **Q I will arrive with my ship in Greece on June 19, 2026 and depart on August 3, 2026. My ship has an overall length of 11.56 meters. For which months do I have to pay TEPAI and what is its total amount?**

A You must pay the TEPAI for two months: June and July 2026. The ship can depart from Greek territorial waters within three days of the end of the month for which the TEPAI has been paid, without the obligation to pay it for the month of its departure. Since ships with an overall length of more than 10 meters up to 12 meters owe TEPAI of 33.00 euros per month, for the 2 months you owe: 2 months x € 33.00/month = € 66.00 total amount.

25. **Q I will arrive with my ship in Greece, for example, on July 19, 2026 and depart on September 4, 2026. My ship has a total length of 11.56 meters. For which months do I have to pay TEPAI and what is its total amount?**

A The TEPAI must be paid for three months: July, August and September 2026. Because ships with an overall length of over 10.00 m. up to 12.00 m. owe TEPAI

of 33.00 euros per month, for the 3 months you owe: 3 months x € 33.00/month = € 99.00 total amount.

26. **Q I will arrive with my ship in Greece, for example, on August 5, 2026 and depart on September 18, 2026. My ship has a total length of 13.78 meters. For which months do I have to pay TEPAI and what is its total amount?**
- A** You must pay the TEPAI for two months: August 2026 and September 2026. Because ships with an overall length of more than 12 meters owe TEPAI per month of 8 euros, per meter, calculated from the first meter, for the 2 months you owe: 2 months x € 8.00/month x 13.78 m. = € 220.48 total amount
27. **Q My ship is located, for example, in a ship docking area or in my private space (cottage yard). Do I have to pay TEPAI?**
- A** The TEPAI is imposed on all ships in Greek territorial waters, as referred to in questions No. 11 and 13, and therefore a ship not located in them is not obliged to pay TEPAI. It is understood that once it is in Greek waters, the TEPAI must be paid as provided, unless exempted. For the exceptions, see question No. 12.
28. **Q I have paid the TEPAI for July and August but I left Greece with my ship on July 29, 2025. Can I request a refund of the TEPAI for August?**
- A** No. The departure of the ship from the country at any time before the expiry of the paid TEPAI does not give rise to an obligation to refund any amount from the State.
29. **Q I have paid the TEPAI for July but I left Greece with my ship and came back before the end of July. Do I have to pay the TEPAI again?**
- A** No. As long as the period for which the TEPAI has been paid has not expired, there is no requirement to pay it again in the event of the ship re-entering Greece. However, if the ship remains in Greece in August, the TEPAI for the month of August must be paid before the start of the month.
30. **Q My vessel has changed from a commercial vessel (either a commercial pleasure vessel or a commercial tourist day boat) to a private vessel, while I have already paid the TEPAI at a deduction, due to exclusive professional use. Do I have to return the deduction?**
- A** No, you do not have to return the deduction. However, you are not entitled to this deduction on the new/next TEPAI payment.
31. **Q My vessel went from private to commercial (either a commercial pleasure boat or a commercial tourist day boat) while I had already paid the TEPAI as**

a private vessel. Am I entitled to a deduction due to exclusive professional use for TEPAI that I have already paid (for a period that has not elapsed)?

A No, you are entitled to this deduction from your next/new payment.

32. Q **I paid TEPAI for a period of time and then the user or the holder or the shipowner or the shipowner of my ship changed or the details of my ship changed (e.g. registry or name). What should I do?**

A In this case, you need to keep the documents proving the changes, if they are reflected in documents. You do not need to do anything in the electronic application "eTEPAI". In the next payment, you will enter the applicable data.

33. Q **The overall length of my ship has changed. What should I do if I have already paid the TEPAI and due to the change in length I owe more or less TEPAI for those months?**

A In case of a change in length, you are not obliged to pay additional TEPAI for the months or year that you have already paid it. Correspondingly, there is no obligation on the State to refund you the difference in the event that due to the change in length, you are obliged to pay less TEPAI than what you have already paid. At the new/next payment, you will pay the TEPAI according to the new/current overall length of your ship.

34. Q **I accidentally entered a longer total length in the "eTEPAI" application and paid a higher TEPAI. Can I request a refund of the excess amount?**

A No, the payment of a higher amount of TEPAI does not give rise to an obligation to refund any amount from the State, as in the above case of a change in the length of the ship. See question No. 33.

35. Q **I accidentally entered a shorter total length in the "eTEPAI" application and paid less TEPAI. What can I do?**

A You must enter the " eTEPAI " application from the myAADE digital portal (myaade.gov.gr) by going to: Other Services > eTEPAI, and retrieve the application that has been paid and modify it by adding the correct length, so that another e-Paravolo payment code is issued, with the additional difference due to the correction of the total length of the ship.

36. Q **I paid TEPAI for my ship while it is exempt or not liable. Can I request a refund of the amount paid?**

A No. The current legislation (article 52 of book nine of law 5177/2025 A'21), as well as Decision 1210/7-11-2018, B'5170, Joint Ministerial Decision of the Ministers of Finance and Shipping and Insular Policy, do not provide for cases and procedure for TEPAI refunds.

37. Q In the event of a fine being imposed, can I also pay additional months of TEPAI when paying the due TEPAI and the fine?

A No, only the TEPAI whose debt was found during the audit can be paid. After making this payment, you can make a new one for the period you wish.

38. Q To issue a Transit Log, must I have paid the TEPAI?

A Yes. To issue a Transit Log, it is necessary to present proof of payment of the TEPAI.

3 DEDUCTIONS

39. Q Are there any deductions for TEPAI?

A Yes. You can consult the following Tables:

I. PRIVATE PLEASURE BOAT (regardless of flag)	
TOTAL LENGTH OF SHIP	DEDUCTION
up to 12 m.	<p>10% in the case of a one-time payment of the TEPAI for a calendar year (from January 1 to December 31) and provided that the payment is made in December of the previous year or in January of the current year (see also question No. 46).</p> <p>e.g.: a 10% deduction is granted if the TEPAI is paid for the entire year 2026 (from January 1, 2026 to December 31, 2026).</p> <p>The deduction is granted when the TEPAI has been issued within December 2025 or within January 2026 and is valid if the payment has been made within December 2025 or January 2026.</p>
Over 12 m.	<p>10% in the case of a one-time payment of the TEPAI for a calendar year (from January 1 to December 31) and provided that the payment is made in December of the previous year or in January of the current year.</p> <p>e.g.: a 10% deduction is granted if the TEPAI is paid for the entire year 2026 (from January 1, 2026 to December 31, 2026).</p> <p>The deduction is granted when the TEPAI has been issued within December 2025 or January 2026 and is valid if the payment has been made within December 2025 or January 2026 (see also question No. 46).</p> <p>20% in case of the ship's stay in ports of Greek territory for the entire current year. In order to be granted this deduction, the lump sum payment or advance payment of the annual fee must have been made in advance, i.e. the 10% deduction must have been received. The condition of the stay is proven by a Certificate from the Administration and Operation Body of the ports of stay (Circular 2066/26-03-2021 of the Governor of IAPR).</p>
II. PROFESSIONAL SHIP (professional pleasure boat or professional tourist day boat, regardless of flag)	
TOTAL LENGTH	DEDUCTION

OF SHIP	
up to 12 m.	<p>10% in the case of a one-time payment of the TEPAI for a calendar year (from January 1 to December 31) and provided that the payment is made in December of the previous year or in January of the current year (see also question No. 46).</p> <p>e.g.: a 10% deduction is granted if the TEPAI is paid for the entire year 2026 (from January 1, 2026 to December 31, 2026).</p> <p>The deduction is granted when the TEPAI has been issued and paid within December 2025 or within January 2026 and is valid.</p>
Over 12 m.	<p>25% in case of exclusive professional use of the ship, i.e. non-personal use of the ship by the shipowner or operator.</p> <p>The deduction can be granted for one month (e.g. only for the month of January) or for several months, consecutive or not (e.g. for January and February or for January, March and September) or for the entire year.</p> <p>10% in the case of a one-time payment of the TEPAI for a calendar year (from January 1 to December 31) and provided that the payment is made in December of the previous year or in January of the current year (see also question No. 46).</p> <p>e.g.: a 10% deduction is granted if the TEPAI is paid for the entire year 2026 (from January 1, 2026 to December 31, 2026).</p> <p>The deduction is granted when the TEPAI has been issued within December 2025 or January 2026 and is valid if the payment has been made within December 2025 or within January 2026.</p> <p>20% in case of the ship's stay in ports of Greek territory for the entire current year. In order to be granted this deduction, the lump sum payment or advance payment of the annual fee must have been made in advance, i.e. the 10% deduction must have been received. The condition of the stay is proven by a Certificate from the Administration and Operation Body of the ports of stay (Circular 2066/26-03-2021 of the Governor of IAPR).</p>

40. Q **Can I choose to receive the 25% deduction due to exclusive business use for some months and not others?**

A Yes, you can choose to receive the 25% deduction due to exclusive professional use only for some months. This is done either when you pay the TEPAI for the entire year (i.e. you can choose all 12 months, some with a deduction due to exclusive professional use and others without the deduction) or when you want to pay the TEPAI for only some months (e.g. you want to pay the TEPAI only for the 5 months of the year when the ship will be in Greece and you choose to receive the deduction due to exclusive professional use for 2 months and not receive it for the other 3 months).

41. Q **If I have chosen to pay the TEPAI for some months of the year, can I receive a 20% deduction due to the ship's stay in ports on Greek territory?**

A No, you are only entitled to this deduction if the TEPAI for the entire year has been paid/prepaid and of course the ship has the required overall length (over 12 m).

42. Q **What happens if I have received a 25% deduction due to exclusive professional use of my vessel for the entire year (e.g. 2026) or for some months (e.g. April, June and July) and I use it myself at some point within the time period for which I have received the deduction, e.g. one week in July?**

A In this case, the liable party must voluntarily return, through the "eTEPAI" application, the entire deduction he had received before the end of the period for which it was received (i.e. in our example before the end of 2026 or before the end of July in the case of three months) in order not to be charged a fine since the ship was not ultimately used exclusively professionally during this period. That is, the deduction that is returned to the State corresponds to the entire period for which it was granted, and not only to the month in which the ship was used for personal use (in our example, the deduction must be returned for the entire year 2026 or the three months, and not only 25% of the TEPAI for the month of July in which the ship was used for personal use).

However, in the event that the competent control authorities establish the personal use of a ship for which a deduction has been granted due to exclusive professional use, without this having been returned by the liable party, the prescribed fine is imposed, regardless of whether or not the period for which the deduction has been granted has elapsed.

43. Q **What happens if, while I have received a 20% deduction due to the ship's stay in ports in Greek territory for the entire year, the ship leaves the country, for example, for a week in September?**

A The 20% deduction applies to the ship's stay in ports of Greek territory (home porting) and in this case it is maintained even if the ship leaves at any time within

the year for which the deduction has been received and regardless of the time period (e.g. for one week or more).

As noted above, a condition for obtaining this deduction is that the ship's stay in Greek ports is proven by the relevant Certificate from the Management and Operation Body of the ports of stay.

However, if it is established by the competent control authorities that the relevant Certificate does not prove the ship's stay in Greek ports, while the relevant deduction has been received without being returned voluntarily by the liable party through the "eTEPAI" application, then the prescribed sanctions are imposed, regardless of whether or not the period for which the deduction has been granted has elapsed.

44. Q When should I pay the TEPAI to receive the 20% deduction due to the ship's stay in ports of Greek territory or the 25% deduction due to exclusive professional use?

A The 20% deduction is obtained upon advance payment or payment of the annual TEPAI and receipt of the 10% deduction within the prescribed deadlines. Similarly, the 25% deduction is obtained upon payment of the TEPAI within the prescribed deadlines.
See also question No. 18.

45. Q If I am entitled to more than one deduction, are they calculated cumulatively or sequentially?

A Deductions are calculated cumulatively.

46. Q My ship is already in Greek waters before January of this year. Can I pay the current year's TEPAI within January and receive the 10% deduction?

A Yes. In the event that the ship is already in Greek territorial waters and in order to receive the annual prepayment deduction (10%), the payment of the annual TEPAI must be made either within December of the previous year for the following year, or within January of the current year (Circular 2066/26-03-2021 of the Governor of IAPR).

On the contrary, for ships entering for the first time within the month of January of this year and in order to receive the annual prepayment deduction (10%), the issuance of the annual TEPAI must have been made by the date of entry into Greek territorial waters.

So:

- a)** For ships already in Greek waters, the payment of the annual TEPAI, e.g. for 2026, must be made either within December 2025 or within January 2026, and for ships entering for the first time within January 2026, the payment must be made up to the date of their entry (January 2026) in

Greek territorial waters and not beyond this date in order for the annual prepayment deduction (10%) of the TEPAI for the year 2026 to be valid.

- b) In the case of a ship entering Greek waters after January 2026, to receive the 10% deduction, the 2026 TEPAI must either have been prepaid in December 2025 or be paid in January 2026.

47. **Q** I enter Greek waters in January and in the event of an inspection in the following days, it is found that I have not paid this month's TEPAI and I am fined, can I, upon payment of the TEPAI due (for January) and the fine, pay the entire TEPAI for the current year and receive the 10% deduction?
- A** No. The TEPAI for January of this year and the fine must be paid, and then you can pay the TEPAI for the remaining eleven months, but without the 10% deduction. To be entitled to the 10% deduction, the annual payment should be made in one lump sum for the entire year, without a fine being imposed (See also question No. 48).
48. **Q** In the event of a fine being imposed, can I receive a deduction when paying the due TEPAI and the fine?
- A** No. In the event of a fine being imposed, the due TEPAI is paid without deductions.
49. **Q** In the event that an audit finds that I was not entitled to any of the deductions I had received, do I have to refund the amount of the remaining deductions I have received?
- A** No. In this case (partial payment of TEPAI), only the amount of the deduction that was found not to be entitled to must be refunded and the fine must be paid.
50. **Q** In the event that an audit finds that I had paid TEPAI calculated with a shorter total length than the actual one, do I have to return the deductions I had received in addition to the amount due?
- A** In this case (partial payment of TEPAI) the difference between the amount that should have been paid (based on the actual total length of the ship) and the amount that has been paid plus the corresponding fine must be paid. Since the audit did not find that you received deductions to which you were not entitled, you do not have to return the deductions, which, in addition, will also be taken into account in the calculation of the TEPAI due based on the actual length of the ship.
51. **Q** In case I have paid the TEPAI for one or more months or the year and have received the provided deductions, do these also concern the period of the three following days of the last month or year of payment of the TEPAI?

- A** No. This period refers to the ship's stay in Greek territorial waters and not the deductions. The deductions are provided for a calendar month or year. Therefore, in the event of payment of the August TEPAI with a deduction due to exclusive professional use, the deduction is granted for the period from August 1, 2026 until August 31, 2026 while the ship may remain in Greek territorial waters until September 3, 2026. Any deduction for the month of September will be taken upon payment of the TEPAI for that month. Also, deductions due to annual payment/advance payment of the TEPAI or due to the annual stay of the ship in Greek ports relate to the calendar year and the ship's stay in Greek territorial waters during the calendar year.

- 52. Q** **My ship is already in Greek waters before January 2026. Can I sail in Greek waters in January 2026 without sanctions, because I will not have paid the January TEPAI and then pay the entire TEPAI for the year 2026 with the 10% deduction on January 31, 2026?**
- A** Yes, for a ship that is already in Greek waters before January 2026, no fine is charged, as long as the deadline for payment of the annual TEPAI is until January 31, 2026. However, for a ship entering Greek waters in January 2026, the TEPAI for the year 2026 must either have been prepaid in December 2025 or be paid in January 2026, before the ship's date of entry or on the date of its entry during that month.

4 TRADITIONAL SHIP

53. **Q** I have a traditional ship. What conditions must it meet to be exempt from the TEPAI?

A It must have been classified as "traditional" in accordance with Ministerial Decision No. 4200/08/2015/ 14-01-2015 (B' 92) or Ministerial Decision No. 3153.7.1/82626/2024/15-11-2024 "Specification of the criteria and more specific specifications, the required supporting documents, the procedures for checking and examining the documentation and any other matter related to the classification of a professional or private pleasure boat as traditional" (B' 6469).

5 ARREST

54. **Q What documents do I need to have in order to prove that my ship was arrested and exempt from the payment of the TEPAI?**
- A** The documents proving the imposition and lifting of the arrest. Clear copies of them must be kept on board the ship and be shown to the competent Authorities during inspection.
55. **Q In the event that freedom of navigation is granted to my arrested ship, am I obliged to pay TEPAI?**
- A** No, as according to the legislative provisions, arrested ships are exempt from the TEPAI without specifying the cessation of this exemption in the event of freedom of navigation.
56. **Q The arrest of my ship was lifted on June 12, 2025. Starting when do I have to pay TEPAI?**
- A** By June 12, 2025, at least the TEPAI for June must have been paid and from then on, the TEPAI for each month of stay, either monthly (before the start of the month), or for more than one month.
57. **Q The arrest of my traditional ship has been lifted. Starting when do I have to pay TEPAI?**
- A** If the ship has been classified as "traditional" according to Ministerial Decision No. 4200/08/2015/14-01-2015 (B' 92) or Ministerial Decision No. 3153.7.1/82626/2024/15-11-2024 "Specification of the criteria and more specific specifications, the required supporting documents, the procedures for checking and examining the documentation and any other matter related to the classification of a professional or private pleasure boat as traditional" (B' 6469), no TEPAI is due.
58. **Q Suppose my ship is under arrest from July 5, 2024 until October 14, 2025. Do I owe TEPAI for July 2024 and October 2025?**
- A** Yes. TEPAI is paid for the whole month regardless of whether the ship is under arrest for a period of time.
In the above example, the TEPAI for the months of August 2024 to September 2025 is not due, and the TEPAI for July 2024 and October 2025 is due.

6 IMMOBILIZATION

59. **Q Which ships can be immobilized?**
A Private vessels, regardless of flag, with an overall length of more than seven (7) meters, sailing or motorized.
60. **Q Can a commercial ship be immobilized?**
A No, immobilization is only provided for private vessels. For commercial vessels, see below in the Lay-up section.
61. **Q To which Port Authority do I declare the immobilization of my ship?**
A If the place of immobilization is a maritime area, the declaration of immobilization is made to the competent Port Authority and if it is a land area outside the area of competence, the Port Authority closest to this area is competent. It is clarified that in the case of a ship located on land, it is not necessary to declare its immobilization simply so that it is not liable to TEPAI as TEPAI is imposed on ships in Greek territorial waters. On the contrary, if the ship is located in Greek territorial waters (and is not exempted as provided - see question No. 12) then in order to not be subject to TEPAI, its immobilization must be declared.
62. **Q How do I declare my ship immobilized in order to be exempt from the payment of TEPAI?**
A The procedure set out in Directive Α.Λ.Σ.-ΕΛ.ΑΚΤ./ΔΙ.Γ.Α.ΚΑ.Λ. (Online Publication Number: 4Α1ΦΙ-ΩΩ) with Prot. No. 2119.3/05/11/14-03-2011 is followed and the Nationality Document or the Navigation Permit for Greek ships or a corresponding Certificate for ships with a foreign flag is submitted to the Port Authority.
63. **Q I am abroad and my ship is in Greece. Can I declare its immobilization?**
A Yes. In particular, it is necessary to submit to the Port Authority a request regarding the immobilization of a ship by a third party, provided that it carries the legal authorization for this purpose in which the genuineness of the signature of the authorizing shipowner(s) or, in the case of a company, of its legal representative has been certified.
64. **Q What is required to declare the end of my ship's immobilization?**
A The payment of the TEPAI for at least the month of the end of the immobilization is required, which must be made before or on the date of the end of the immobilization, as well as an application by the person liable for the payment of

the TEPAI, or a legally authorized person thereof, requesting the return of the Certificate that has been deposited with the Port Authority. A model of the application has been defined with the Directive Α.Λ.Σ.-ΕΛ.ΑΚΤ./ΔΙ.Γ.Α.ΚΑ.Λ. (Online Publication Number: 4Α1ΦΙ-ΩΩ) with Prot. No. 2119.3/05/11/14-03-2011.

65. **Q** **How is the immobilization of the ship verified?**
A The procedure set out in Directive Α.Λ.Σ.-ΕΛ.ΑΚΤ./ΔΙ.Γ.Α.ΚΑ.Λ. (Online Publication Number: 4Α1ΦΙ-ΩΩ) with Prot. No. 2119.3/05/11/14-03-2011 is followed. The Port Authority grants only one Certificate of Immobilization per year for each private ship which coincides with the one granted for tax purposes as defined in the above-mentioned Directive.
Therefore, in the event of an inspection, in order to establish the immobilization of the ship during a previous period of time for which the relevant Certificate of Immobilization has not yet been issued, communication (written or otherwise) is required between the Authority conducting the inspection regarding the payment or non-payment of the TEPAI with the Port Authority to which the immobilization was declared, which is notified to the inspecting Authority by the Governor or Master of the ship.
66. **Q** **Can a ship that has been declared immobilized be in circulation?**
A It is understandable that during the period for which immobilization is declared, the private vessel is prohibited from circulating. If it is caught circulating, the sanctions defined in Directive Α.Λ.Σ.-ΕΛ.ΑΚΤ./ΔΙ.Γ.Α.ΚΑ.Λ. (Online Publication Number: 4Α1ΦΙ-ΩΩ) with Prot. No. 2119.3/05/11/14-03-2011 are imposed, while the payment or not of the TEPAI is also checked.
67. **Q** **In case my ship is immobilized for a few days of a month, do I have to pay the monthly TEPAI?
For example, do I have to pay the September TEPAI if my ship is immobilized from September 4, 2026 to September 25, 2026?**
A Yes. The TEPAI is paid for the entire month regardless of whether immobilization is subsequently declared for a period of time. The same applies in the case where the ship is already immobilized at the beginning of a month, e.g. May 2026, but this immobilization ceases on 25 May 2026. On this date (25 May 2026) there is an obligation to pay the TEPAI for the month of May 2026.
68. **Q** **Let's say the immobilization begins on July 5 and ends on October 14 of the same year. Do I owe TEPAI for July and October?**
A Yes. The TEPAI is paid for the entire month regardless of whether immobilization was declared for a period of time. In the above example, the TEPAI for the months of August and September is not due and the TEPAI for July and October is due.

7 LAY-UP

69. **Q** Suppose that the lay-up begins on July 5 and ends on October 14 of the same year. Do I owe TEPAI for July and October?
- A** Yes. The TEPAI is paid for the entire month regardless of whether the ship was laid-up for any period of the month. In the above example, the TEPAI for the months of August and September is not due and the TEPAI for July and October is due.
70. **Q** The lay-up of the ship ends on June 12 of this year. When do I have to pay the TEPAI?
- A** By June 12th, at least the TEPAI for June must be paid and from then on, the TEPAI for each month of stay, either monthly (before the start of the month) or for more than one month.

8 ELECTRONIC APPLICATION “eTEPAI”

71. **Q What is the "eTEPAI" application?**
A It is an electronic application through which you can apply for the issuance of an e-Paravolo payment code for the payment of the TEPAI and any fine by the liable parties.
72. **Q On which website can I find the "eTEPAI" application?**
A The application is available through the myAADE digital portal (myaade.gov.gr) by going to: Other Services > eTEPAI.
73. **Q How do I log in to the "eTEPAI" application?**
A For those who have a TIN, access is achieved using the TAXISnet login codes, otherwise (mainly for those who do not have a Greek TIN), login is achieved with eTEPAI codes (requires user registration).
74. **Q Can I access the "eTEPAI" electronic application from abroad?**
A Yes, through the myAADE digital portal (myaade.gov.gr) by going to: Other Services > eTEPAI.
75. **Q My ship is registered in the "e-Ship Register". What information do I need to know in order to select and retrieve the details of the ship I am interested in without typing?**
A Users will need to type in all the required fields of the application in "eTEPAI". The ability to select from a list and retrieve the ships registered in your account in the "e-Ship Register" will be implemented (provided you have logged in to "eTEPAI" with your TAXISnet codes) subsequently.
76. **Q My ship is registered in the “e-Ship Register”. Do I need to register my ship details again in the “eTEPAI” application?**
A Users will need to enter all the necessary ship details into "eTEPAI". The ability to select from a list and retrieve (without typing) the ships registered in your account in the "e-Ship Register" will be implemented (provided you have logged in to "eTEPAI" with your TAXISnet codes) subsequently.
77. **Q In the event that it is not possible to issue an electronic code for the payment of an e-Paravolo and I pay the TEPAI at a Port Authority or Tax Office or Customs Authority, do I then need to make a registration in the "eTEPAI" application?**

- A** No. This is the responsibility of the Service to which the payment of the TEPAI is made.

78. Q **What should I enter in the field "Date of last or future entry in Greek territorial waters" when making the one-time annual payment of the TEPAI?**

- A** If the ship is already in Greek waters in December, the annual TEPAI can either be prepaid in December or paid in January of the following year. In this case, the last date of entry into Greek territorial waters is filled in in the above field.

In the case of a ship entering Greek waters in January, the annual TEPAI can either be prepaid in December of the previous year or paid in January of the current year (i.e. before the date of entry of the ship or at the latest on the date of entry of that month). In this case, the actual date of entry of the ship is filled in in the above field.

In the case of a ship entering Greek waters after January, the annual TEPAI can either be prepaid in December of the previous year, or paid in January of the current year. In this case, the actual date of entry of the ship is filled in in the above field.

79. Q **I have paid the TEPAI with a deduction that I found I was not entitled to and I want to return it. What do I do?**

- A** Through the "eTEPAI" application, you can retrieve the application that has been paid and modify it appropriately, so that another e-Paravolo payment code is issued, with the additional difference of the deduction.

9 HANDWRITTEN TEPAI FORM (ANNEX I OF J.M.D. 1210/16-11-2018 (B'5170))

80. **Q What is the handwritten TEPAI form?**
A It is the form used for the calculation and payment of the TEPAI only if it is not possible to issue an electronic payment code. The type of form is specified in Annex I of Decision 1210/16-11-2018 (B' 5170).
81. **Q In case my vessel is registered in the Register of Small Boats, in which field of the TEPAI Payment Form do I fill in the port and the Register of Small Boats registration number?**
A In the Port/Ship Registry Number field.
82. **Q There is no field to enter the IMO number on the TEPAI Payment Form. Should it be entered?**
A Yes. It is recommended to fill it in a clearly visible place so that the available ship details and their registration in the "eTEPAI" application are more complete.
83. **Q There is no field to register the ship's mooring location on the TEPAI Payment Form. Should it be registered?**
A Yes. It is recommended to fill it in a clearly visible place so that the available ship details and their registration in the "eTEPAI" application are more complete.

10 PAYMENT OF TEPAI

84. **Q** **What is the procedure for paying the TEPAI?**
- A** For the payment of the TEPAI, the 25-digit RF payment code of the e-Paravolo is required, which is issued through the electronic application "eTEPAI" on the digital portal myAADE (myaade.gov.gr), by going to: Other Services > eTEPAI, after completing the required fields relating to the ship, the liable party and any deductions to which the liable party is entitled.
85. **Q** **Where can I pay the TEPAI?**
- A** The TEPAI is paid:
- to the Collection Agencies, with the e-Paravolo payment code (see questions No. 86 and No. 87)
 - through the e-Paravolo application (see question No. 88)
 - to the Port Authority (see question No. 90)
 - to the Tax Office/Certification and Collection Centers (see question No. 90)
 - to the Customs Authority (see question No. 90)
86. **Q** **Which are the Collection Agencies to which the TEPAI can be paid (paragraph 3 of article 4 of Decision 1210/07-11-2018, B' 5170)?**
- A** The collection agencies are the following:
- NATIONAL BANK OF GREECE S.A.
 - ALPHA BANK S.A.
 - PIRAEUS BANK S.A.
 - EUROBANK – ERGASIAS S.A.
 - COOPERATIVE BANK OF PIERIA
 - COOPERATIVE BANK OF SERRES
 - COOPERATIVE BANK OF CHANIA
 - COOPERATIVE BANK OF DRAMA
 - COOPERATIVE BANK OF EVROS
 - COOPERATIVE BANK OF EPIRUS
 - COOPERATIVE BANK OF THESSALIA
 - COOPERATIVE BANK OF KARDITSA
 - PANCRETA BANK S.A.
 - HELLENIC POST OFFICE S.A. (ELTA)
 - BANK OF GREECE
 - ATTICA BANK SOCIÉTÉ ANONYME BANKING COMPANY
 - HSBC BANK PLC
 - DEPOSITS AND LOANS FUND

87. Q How can I pay the TEPAI to the Collection Agencies?

- A** Payment is made using the 25-digit RF payment code of e-Paravolo:
- α) at the cash desk of the Collection Agency's facility (with a charge as determined by it on a case-by-case basis).
 - β) with the alternative payment methods provided by Credit Institutions, such as internet-banking, phone banking, ATM, Automated Payment Centers (APS), free of charge.

88. Q Can I pay the TEPAI by card?

- A** Payment of the e-paravolo can be made using a credit/debit/prepaid card issued by Greek Banks as well as foreign-issued payment cards bearing the logos of the international organizations VISA and MASTERCARD, through the "Payment of paravolo by card" option of the e-Paravolo app on the website www.qsis.gr.

If you are a registered user of TAXISnet, you can make your payment by card through the "e-Paravolo" app, in the "My Paravolo" section. Debit/credit/prepaid cards issued by Greek Banks and foreign payment cards bearing the logos of the international organizations VISA and MASTERCARD are accepted.

89. Q How can I pay the TEPAI from abroad?

- A** a) If you are in a country within the SEPA - Single Euro Payment Area - zone (36 countries and territories: the 27 EU countries, the United Kingdom, Switzerland, Iceland, Liechtenstein, Monaco, Norway, San Marino, Andorra and the Vatican), you can pay the TEPAI via SEPA Credit Transfer in euros if you have the 25-digit RF payment code of e-Paravolo in your possession.

In order for your payment to be processed correctly, you must ask your Bank to send a SEPA Credit Transfer. Transfer in Euros with the following details:

- "Receiving Bank": BNGRGRAA (Bank of Greece)
- "Credit IBAN": GR1201000230000000481090510
- "Transfer Information": The 25 digits of the RF payment code of the TEPAI e-Paravolo (without spaces)

A necessary condition for your transfer to be accepted is the correct indication of the above details and primarily the RF payment code of the TEPAI e-Paravolo, as above.

- b) If you are in a country outside the SEPA zone, you can pay the TEPAI via SWIFT in euros if you are in possession of the RF payment code of the TEPAI e-Paravolo.

In order for your payment to be made correctly, you must ask your Bank to send a SWIFT Transfer in Euros with the following details completed:

- "Receiving Bank": BNGRGRAA (Bank of Greece)
- "Credit IBAN" (Field 59 of SWIFT):
GR1201000230000000481090510

- "Transfer Information" (Field 70 of SWIFT): The 25 digits of the RF payment code of the TEPAI e-Paravolo (without spaces).

A necessary condition for your transfer to be accepted is the correct indication of the above details and in any case the RF payment code of the TEPAI e-Paravolo, as above.

c) Payment of the TEPAI can be made using payment cards foreign issue bearing the logos of the international organizations VISA and MASTERCARD through the option "Payment of fee by card" of the e-Paravolo app on the website www.qsis.gr.

90. Q Can I pay the TEPAI at the Port Authority, the Tax Office or the Customs?

A If it is not possible to issue an electronic payment code for e-Paravolo through the electronic application "eTEPAI", the following is provided:

- α) Those liable to pay who have a TIN can pay it at any Tax Office/Certification and Collection Centers;
- β) Those liable to pay (regardless of whether they have a TIN or not) can pay it at the Port Authority.

At the Customs Authority, only the TEPAI for private pleasure boats flying the flag of a non-EU country can be paid, as part of the Transit Log issuance process. The payment is made, even when it is possible to issue an electronic payment code of e-Paravolo from the "eTEPAI" application.

11 SANCTIONS

91. Q **Which Authorities are competent to conduct an audit for the TEPAI?**

A The Port, Tax and Customs Authorities, as well as mixed teams thereof.

92. Q **In what cases is a fine imposed?**

A In the following cases:

- a) Non-payment or partial payment of the TEPAI, for a period of time during which the ship is or was in Greek territorial waters.

Indicative examples:

In an inspection carried out on 17 August 2025, it is found that the August TEPAI has not been paid, or in an inspection on 4 September 2025, it is found that the August TEPAI has been paid (which concerns the ship's stay until 3 September 2025), but not that of September, or a ship with an overall length of 10.25 m has paid TEPAI based on a shorter length (partial payment), or TEPAI has been paid after calculating deductions that were not entitled to them (partial payment), e.g. exclusive professional use was declared and the deduction was received while the ship is used for personal use, or an annual stay in ports of Greek territory was declared, the deduction was received without this being proven by a relevant Certificate from the Port Management and Operation Body.

In case of non-payment: The total amount due is calculated as: the TEPAI due (depending on the period of non-payment and the total length of the ship) plus the corresponding fine (depending on the total length of the ship).

In case of partial payment: The total amount due is calculated as: the difference between the amount that should have been paid and the amount that has been paid plus the corresponding fine (depending on the total length of the ship). Indicatively, the abovementioned difference may be a deduction amount that was received and must be returned as there was no entitlement to it or TEPAI that was paid calculated based on a smaller total length.

- b) Private use of a professional pleasure boat or a professional tourist day boat for the period for which the TEPAI has been paid, reduced by the deduction (25%) due to exclusive professional use.

In this case too we have a partial payment of the TEPAI, that is, the payment of a TEPAI reduced by the amount of the deduction to which there was no entitlement.

The total amount due is calculated as: the total amount of the deduction received (for the entire period for which it was granted, regardless of the period of own use of the ship) plus the amount of the fine (depending on the total length of the ship).

In this case, the prescribed fine is imposed by the Control Authorities regardless of whether or not the period of time for which the deduction has been granted has elapsed.

- c) Payment of TEPAI reduced by the twenty percent (20%) deduction provided to ships entering and remaining in ports of Greek territory, without this being proven by a Certificate from the Port Management and Operation Body.

In this case too we have a partial payment of the TEPAI, that is, the payment of a TEPAI reduced by the amount of the deduction to which there was no entitlement.

The total amount due is calculated as: the total amount of the deduction received (for the entire year for which it was granted, regardless of the period during which, according to the Certificate of the Port Management and Operation Body, the ship did not remain in ports on Greek territory) plus the amount of the fine (proportionate to the total length of the ship).

In this case, the prescribed fine is imposed by the Control Authorities regardless of whether or not the period of time for which the deduction has been granted has elapsed.

Therefore, if a deduction has been received due to a stay in Greek ports for the year 2026 and, for example, in an inspection carried out on September 15, 2026, it is found that there is no Certificate from the Port Management and Operation Body that relates to the previous period of the year (from January 1, 2026 to September 15, 2026), or to the entire year (in the case of an annual contract with the Agency), or that there is a Certificate, but it relates to only a few months of the year, then the amount due consists of the fine plus the amount of the deduction that was wrongly received.

93. Q **In the event that it is determined during an inspection by a competent authority that I have not paid or have partially paid the TEPAI, what are the sanctions?**

A A fine is imposed, the ship's shipping documents are withheld and its departure is prohibited until the due TEPAI and the fine are paid.

94. Q **How much is the fine?**

A Consult the following Table:

Total Length	Amount of Fine
over 7.00 m. up to 8.00 m.	€ 190.00
over 8.00 m. up to 10.00 m.	€ 300.00
over 10.00 m. up to 12.00 m.	€ 400.00
over 12.00 m.	€ 1,100.00

95. **Q** **If a violation is found, will I receive any documents?**
- A** Yes. The operator/Commander/Master of the ship receives a copy of the declaratory act of violation.
96. **Q** **How will I know the TEPAI amount I am required to pay and the amount of the fine?**
- A** From the declaratory act in which the due TEPAI and the amount of the fine will be indicated. It is recommended that the competent Authorities indicate on the declaratory act in detail the calculation from which the due amount is derived as well as the corresponding fine separately. For example:
- α) In the case of a ship with an overall length of up to twelve meters: ship meters, TEPAI amount x months due, i.e.: 10.11 meters, 33 euros x 3 months (August - September - October) = € 99 plus a corresponding fine: € 400.
 - β) In the case of a ship with an overall length of more than twelve meters: ship meters x TEPAI amount x months due, i.e.: 12.60 meters x 8 euros/meter x 2 months (July - August) = € 201.6 plus a corresponding fine: € 1,100.
 - γ) In case of partial payment: the calculation was analyzed in question No. 92, namely: the amount that should have been paid minus the amount paid = € plus the corresponding amount of the fine depending on the total length of the ship.
97. **Q** **Who is liable to pay the total amount due (TEPAI and fine)?**
- A** The persons who are also liable for the payment of the TEPAI are jointly and severally liable for the payment of the total amount due.
98. **Q** **The co-owner of the vessel (or its user/owner) forgot to pay the TEPAI and a fine was imposed. Am I also liable for the payment of the TEPAI due and the fine?**
- A** Yes, see the question above (No. 97).
99. **Q** **How will I pay the total amount due (TEPAI and fine)?**

A For the payment of the TEPAI and the fine, the 25-digit RF payment codes of the corresponding e-Paravolos are required, which are obtained through the electronic application "eTEPAI" through the digital portal myAADE (myaade.gov.gr), by going to: Other Services > eTEPAI. In other words, the procedure provided for the regular payment of the TEPAI is followed.

100. Q **What deadline do I have to pay the total amount due (TEPAI and fine)?**

A The deadline is 10 calendar days from the date of detection of the violation. If this deadline passes, a financial list is drawn up and sent for certification to the competent Tax Office/Certification and Collection Centers and collected according to the Public Revenue Collection Code (KEDE).

101. Q **When will the ship's documents be returned and the ban on sailing lifted? To whom are the ship's shipping documents returned?**

A After payment of the total amount due, i.e. the TEPAI and the relevant fine, and after the ban on sailing is lifted. The documents are returned to the person liable for payment or to the operator/governor/master of the ship, by the Port Authority that had retained them.

102. Q **In the event that a departure ban has been imposed, can my ship be moved to its mooring location?**

A Yes. The person liable for the payment of the TEPAI must request it from the Port Authority under whose jurisdiction the ship is located at the time the violation is detected. The Port Authority allows the movement of the ship to its mooring location and transmits the shipping documents to the Port Authority of the ship's mooring location.

103. Q **Am I liable to TEPAI for the period of time during which my ship has been banned from sailing?**

A Yes. You are liable to TEPAI for the period of the ban on sailing even if it has been imposed for other reasons unrelated to the TEPAI.

104. Q **If I pay the TEPAI and not the fine, will the ban on sailing be lifted?**

A No, the total amount due (TEPAI and fine) must be paid.

12 PROOF OF PAYMENT

105. Q How is the payment of the TEPAI and any fine proven?

- A**
- a) In the event that the payment has been made with the RF payment code of the e-Paravolo, which has been created through the "eTEPAI" application: By showing the RF payment code of the e-Paravolo and the payment receipt issued by the Collection Agency, as the case may be.
 - b) In the case where it has been made at a Customs Authority: by showing the handwritten form (Annex I of Decision 1210/16-11-2018 J.M.D. (B' 5170)) and the relevant proof of payment.
 - c) In the case where it has been carried out at a Port Authority: by showing the type B duplicate form and the handwritten form (Annex I of Decision 1210/16-11-2018 J.M.D. (B' 5170)).
 - d) In the case where it has been carried out at a Tax Office: by showing the type A in-house duplicate and the handwritten form (Annex I of Decision 1210/16-11-2018 J.M.D. (B' 5170)).
 - e) Finally, if a 20% deduction has been received, the relevant Certificate from the Management and Operation Body is also maintained.

The above-mentioned evidence must be kept on board the ship and presented to the competent Authority during inspection.