

OVERVIEW OF BILATERAL AGREEMENTS

Agreement with (country) ¹	Countries recognized by the EU in accordance with Directive 2008/106/EC	Type (BMA, Tax Conventions, FTA, MOU, STCW Undertaking etc.)	Comments
Albania	N	Bilateral Agreement for Merchant Shipping L.1980/91 O.J. 186A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L.2755/99 O.J. 252A	
Algeria	Y	N	Bilateral Maritime Agreement under Negotiation
Antigua Barbuda	N	Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.	Seafarers of Greece for Service on Board Vessels Registered in Antigua Barbuda

¹ In alphabetical order

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Argentina	Y	N	
Armenia		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3014/2002 O.J. 103A	
Austria		Convention for the Avoidance of Double Taxation on Income and / or Capital L.O. 994/1971 O.J. 210A Revised L.3724/2008 O.J. 253A	
Australia	Y	Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.	Seafarers of Australia for Service on Board Vessels Registered in Greece and Seafarers of Greece for Service on Board Vessels Registered in Australia
Azerbaijan	Y	Convention for the Avoidance of Double Taxation on Income and / or Capital L.3826/2010 O.J. 29A	Bilateral Agreement on Maritime Transport signed on 05.04.2011 not yet ratified Bilateral Undertaking Concerning the Recognition of Certificates for Seafarers under negotiation

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Bahamas	N	Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.	Seafarers of Greece for Service on Board Vessels Registered in Bahamas
Bahrain	N	Bilateral Agreement on Maritime Transport L. 3950/2011 O.J.76A	
Bangladesh	Y	N	
Barbados	N	Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.	Seafarers of Greece for Service on Board Vessels Registered in Barbados
Brazil	Y		Bilateral Undertaking Concerning the Recognition of Certificates for Seafarers under negotiation

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Belize	N	Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.	Seafarers of Greece for Service on Board Vessels Registered in Belize.
Belgium		Convention for the Avoidance of Double Taxation on Income and / or Capital Legislative Order 117/1969 O.J.41A Revised L. 3407/2005 O.J. 266A	
Bosnia Herzegovina		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3795/2009 O.J.157A	

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Bulgaria		Bilateral Agreement for Shipping Legislative Order 4393/64 O.J. 193A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L.2255/1994 O.J. 195A Protocol L.2927/2001 O.J. 140A	
		Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.	Seafarers of Greece for Service on Board Vessels Registered in Bulgaria and Seafarers of Bulgaria for Service on Board Vessels Registered in Greece
Canada	Y	Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.	Seafarers of Canada for Service on Board Vessels Registered in Greece.
		Convention for the Avoidance of Double Taxation on Income and / or Capital L.3824/2010 O.J. 27A Protocol L.4035/2011 O.J. 270A	

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Cape Verde	Y	N	
Czech Republic		Convention for the Avoidance of Double Taxation on Income and / or Capital L.1838/1989 O.J. 86A	
Croatia		Bilateral Agreement on Maritime Transport L.3018/2002 O.J.130A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L.2653/1998 O.J. 250A	
Chile	Y	N	
China	Y	Bilateral Agreement on Maritime Transport L.2419/1996 O.J.141A	

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		<p style="text-align: center;">MoU on Cooperation in the Fields of Maritime Transport and Maritime Technologies L.4149/2013, O.J. 101^A</p>	<p>Seafarers of China for Service on Board Vessels Registered in Greece</p>
		<p style="text-align: center;">Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.</p>	
		<p style="text-align: center;">EU-China Agreement on Maritime Transport L.144/20 9.6.2009</p>	
		<p style="text-align: center;">Convention for the Avoidance of Double Taxation on Income and / or Capital L.3331/2005 O.J. 83A</p>	
Cuba	Y	N	Bilateral Maritime Agreement under Negotiation

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Cyprus		Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.	Seafarers of Greece for Service on Board Vessels Registered in Cyprus
		Convention for the Avoidance of Double Taxation on Income and / or Capital E.L.573/1968 O.J. 223A	
Denmark		Convention for the Avoidance of Double Taxation on Income and / or Capital L.1986/1991 O.J. 189A	
Ecuador	Y	N	
Ethiopia		Tax treaty for maritime and aviation profits L.O.4396/64 O.J.71A	
Egypt	Y	Bilateral Agreement on Shipping and Maritime Transport L.1441/84 O.J. 71	
		Convention for the Avoidance of Double Taxation on Income and / or Capital E.L.3484/2006 O.J. 170A	

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Estonia		Bilateral Agreement on Maritime Transport L.2573/1998 O.J. 21A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital E.L.3682/2008 O.J. 145A	
France		Bilateral Agreement of Trade, Shipping and Establishment L. 4431/29 O.J.333A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital Legislative Order 4386/1964 O.J.192/1964A & 77/1965A	
Finland		Bilateral Agreement of Trade and Shipping L.3411/27 O.J.231A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 1191/1981 O.J.206A	
Georgia	Y	Bilateral Agreement on Merchant Shipping L.2574/98 O.J.22A	

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		<p>Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.</p>	<p>Seafarers of Georgia for Service on Board Vessels Registered in Greece</p>
		<p>Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3045/2002 O.J.198A</p>	
Germany		<p>Bilateral Agreement on Establishment and Shipping L.O.4187/61 O.J.145A</p>	
		<p>Convention for the Avoidance of Double Taxation on Income and / or Capital E.L. 52/1967 O.J.134A</p>	
Ghana	Y	N	
Hong Kong	Y	<p>Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.</p>	<p>Seafarers of Greece for Service on Board Vessels Registered in Hong Kong</p>

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Holland		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 1455/1984 O.J.89A	
Hungary		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 1496/1984 O.J.178A	
Iceland		Bilateral Agreement of Trade and Shipping L.4870/31 O.J.31A Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3684/2008 O.J.147A	
Ireland		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3300/2004 O.J.262A	
India	Y	Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended. Convention for the Avoidance of Double Taxation on Income and / or Capital L.O. 4580/1966 O.J.147A	Seafarers of India for Service on Board Vessels Registered in Greece

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Indonesia	Y	Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.	Bilateral Maritime Agreement under Negotiation Seafarers of Greece for Service on Board Vessels Registered in Indonesia and Seafarers of Indonesia for Service on Board Vessels Registered in Greece
Iran	Y	Bilateral Agreement of Establishment, Trade and Shipping L.5181/31 O.J. 256A	Bilateral Maritime Agreement under Negotiation
Iraq	N	N	Bilateral Maritime Agreement under Negotiation
Israel	Y	Bilateral Agreement on Trade and Shipping	Bilateral Maritime Agreement signed on 22.07.1952 not yet ratified
		Convention for the Avoidance of Double Taxation on Income and / or Capital L 2572/1998 O.J.12A	
Italy		Bilateral Agreement of Friendship, Trade and Shipping L.O.1269/49 O.J.306A	

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		Convention for the Avoidance of Double Taxation on Income and / or Capital E.L. 23/1967 O.J.109A Revised L.1927/1991 O.J.17A	
Jamaica	Y	N	
Japan	Y	Bilateral Agreement of Amity, Commerce and Navigation NBXNE/1899 O.J. 199A Renewal O.J.101A/01.07.1958	
Jordan	Y	Bilateral Agreement on Maritime Transport L.2486/97 O.J. 77A	
Kuwait		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3330/2005 O.J.82A	Bilateral Maritime Agreement under Negotiation
Latvia		Bilateral Agreement on Maritime Transport L.3101/2003 O.J.21A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3318/2005 O.J.46A	

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Lebanon	N	Bilateral Agreement on Consular, of Shipping, of Commercial and Civil Rights L.O. 1273/49 O.J.292A	
		Tax treaty for maritime and aviation profits E.L.131/67 O.J.176A	
Liberia	N	Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.	Seafarers of Greece for Service on Board Vessels Registered in Liberia
Libya	N	N	Bilateral Maritime Agreement under Negotiation
Lithuania		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3356/2005 O.J.52A	
Luxembourg		Convention for the Avoidance of Double Taxation on Income and / or Capital L.2319/1995 O.J.127A	
Madagascar	Y		

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Malaysia	Y	N	
Malta		<p>Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.</p> <p>Convention for the Avoidance of Double Taxation on Income and / or Capital L.3681/2008 O.J.144A</p>	Seafarers of Greece for Service on Board Vessels Registered in Malta
Marshall Islands	N	<p>Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.</p>	Seafarers of Greece for Service on Board Vessels Registered in Marshall Islands
Mexico	Y	<p>Convention for the Avoidance of Double Taxation on Income and / or Capital L.3406/2005 O.J.265A</p>	Bilateral Undertaking Concerning the Recognition of Certificates for Seafarers under negotiation
Montenegro			Bilateral Undertaking Concerning the Recognition of Certificates for Seafarers under negotiation

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Morocco	Y	Convention for the Avoidance of Double Taxation on Income and / or Capital L.3820/2010 O.J.19A	Bilateral Maritime Agreement on Maritime Transport signed on 08.09.2016 not yet ratified
Moldavia		Convention for the Avoidance of Double Taxation on Income and / or Capital L.3357/2005 O.J.153A	
Myanmar/Burma	N	N	
Nigeria	N	Bilateral Agreement on Maritime Transport L. 3591/07 O.J.160	
New Zealand	Y	N	
Norway		Bilateral Agreement on Trade and Shipping L.3574/28 O.J.130A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L.1924/1991 O.J.16A	
Oman	N	N	Bilateral Maritime Agreement under Negotiation

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Pakistan	Y	<p>Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.</p> <p>Tax treaty for maritime and aviation profits .L.933/79 O.J.148A</p>	Seafarers of Pakistan for Service on Board Vessels Registered in Greece
Peru	Y		
Poland		<p>Bilateral Agreement on Trade and Shipping L.4901/31 O.J.77A</p> <p>Bilateral Agreement on Merchant Shipping L.282/76 O.J. 67A</p>	Seafarers of Poland for Service on Board Vessels Registered in Greece
		<p>Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.</p>	
		<p>Convention for the Avoidance of Double Taxation on Income and / or Capital L. 1939/1991 O.J.37A</p>	

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Portugal		Bilateral Agreement on Trade and Shipping Act of Ministerial Council Nr.15-8/38 O.J.391A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3009/2002 O.J.90A	
Philippines	Y	Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.	Seafarers of Philippines for Service on Board Vessels Registered in Greece
Qatar	N	Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3823/2010 O.J.22A	Bilateral Maritime Agreement under Negotiation
Romania		Bilateral Agreement on Maritime Transport E.L.55/67 O.J.133A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 2279/1995 O.J.9A	

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		Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.	Seafarers of Romania for Service on Board Vessels Registered in Greece
Russian Federation	Y	Bilateral Agreement on Merchant Shipping L.3857/2010 O.J.101A	Protocol amending the Bilateral Maritime Agreement on Merchant Shipping Signed on 19.04.2019 not yet ratified
		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3047/2002 O.J.200A Revised L.3679/2008 O.J.142	
Saint Vincent and the Grenadines	N	Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.	Seafarers of Greece for Service on Board Vessels Registered in Saint Vincent and the Grenadines
San Marino		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 4243/2014 O.J.57A	
Saudi Arabia	N	Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3821/2010 O.J.20A	Bilateral Maritime Agreement under Negotiation

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Senegal	Y	N	
Serbia	Y	Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.	Seafarers of Serbia for Service on Board Vessels Registered in Greece
		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3825/2010 O.J.28A	
Singapore	Y	Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.	Seafarers of Greece for Service on Board Vessels Registered in Singapore
Slovakia		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 1838/1989 O.J.86A	
Slovenia		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3084/2002 O.J.318A	

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South Africa	Y	Bilateral Agreement on Merchant Shipping L.2704/99 O.J.73A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3085/2002 O.J.319A	
South Korea	Y	Bilateral Agreement on Maritime Transport L.3590/2007 O.J.159A	
		EU-KOREA Free Trade Agreement (FTA) L.127/14.05.2011	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 2571/1998 O.J.11A	
Spain		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3015/2002 O.J.104A	
Sri Lanka	Y		
Syria	N	Bilateral Agreement on Maritime Transport L. 2994/2002 O.J. 60A	
		Tax treaty for maritime and aviation	

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		profits L.O.230/69 O.J.130A	
Sweden		Bilateral Agreement on Trade and Shipping L. 3377/27 O.J.96A Convention for the Avoidance of Double Taxation on Income and / or Capital L.4300/1963 O.J.73A	
Switzerland		Convention for the Avoidance of Double Taxation on Income and / or Capital L.1502/1984 O.J.192A Revised L.4034/2011 O.J. 269A Protocol L.4105/2013 O.J.5A	
Thailand	N	N	
Tunisia	Y	Bilateral Agreement on Merchant Shipping E. L.133/67 O.J.176A Convention for the Avoidance of Double Taxation on Income and / or Capital L.3742/2009 O.J.23A	Bilateral Maritime Agreement under Negotiation

Turkey	Y	Bilateral Agreement on Maritime Transport L. 2900/2001 O.J. 75A	Memorandum of Understanding in the field of Maritime Cooperation signed on 04.03.2013 not yet ratified
		Convention for the Avoidance of Double Taxation on Income and / or Capital L.3228/2004 O.J.32A	
UAE	N	Convention for the Avoidance of Double Taxation on Income and / or Capital and Protocol L.4234/2014 O.J.28A	Memorandum of Understanding On Institutional Cooperation on Maritime Transport signed not yet ratified
United Kingdom		Bilateral Agreement on Trade and Shipping L.O. 23/7/1926 O.J.278A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L.O.2732/1953 O.J.329A	
Ukraine	Y	Bilateral Agreement on Merchant Shipping L. 2967/2001 O.J.277A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L.3046/2002 O.J.199A	

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		Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended	Seafarers of Ukraine for Service on Board Vessels Registered in Greece
U.S.A.		Bilateral Agreement on Trade and Shipping L.2893/54 O.J.149A	Bilateral Undertaking Concerning the Recognition of Certificates for Seafarers under negotiation
		Convention for the Avoidance of Double Taxation on Income and / or Capital L.O.2732/1953 O.J.329A	
Uruguay	Y	N	
Uzbekistan		Convention for the Avoidance of Double Taxation on Income and / or Capital L.2659/1998 O.J.268A	
Vanuatu	N	Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended	Seafarers of Greece for Service on Board Vessels Registered in Vanuatu
Vietnam	Y	N	