

## OVERVIEW OF BILATERAL AGREEMENTS

Agreement with (country) <sup>1</sup> <b>(1)</b>	Countries recognized by the EU in accordance with Directive 2008/106/EC <b>(2)</b>	Type (BMA, Tax Conventions, FTA, MOU, STCW Undertaking etc.) <b>(3)</b>	Comments <b>(4)</b>
Albania	N <sup>2</sup>	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 <sup>2</sup>	N <sup>3</sup>	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

<sup>1</sup> In alphabetical order

<sup>2</sup> Note: Column 2 : Countries recognized by the EU in accordance with Directive 2008/106/EC: N (Not recognized by the EU) - Y (Yes, recognized by the EU) –

βλ. Εγκύκλιο ΕΕΕ αριθ. 7527/7-9-2015 : Απόφαση Ευρωπαϊκής Επιτροπής 2015/5240 (Επίσημη Εφημερίδα της Ε.Ε. Τεύχος C 261/8-8-2015)

<sup>3</sup> Note: Column 3 : Type (BMA, Tax Conventions, FTA, MOU, STCW Undertaking etc.): N : No Bilateral Agreement (of any type)

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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	Bilateral Agreement on Maritime Transport, I. 4363/2016 O.J. 12A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L.3826/2010 O.J. 29A	

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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 Maritime Agreement under Negotiation
Belize	N	Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and	Seafarers of Greece for Service on Board Vessels Registered in Belize.

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		Watchkeeping for Seafarers 1978, as amended.	
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	
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	

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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 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	
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	

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		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	Seafarers of China for Service on Board Vessels Registered in Greece
		MoU on Cooperation in the Fields of Maritime Transport and Maritime Technologies L.4149/2013, O.J. 101A	
		Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.	
		EU-China Agreement on Maritime Transport L.144/20 9.6.2009	

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		Convention for the Avoidance of Double Taxation on Income and / or Capital L.3331/2005 O.J. 83A	
Cuba	Y	N	Bilateral Maritime Agreement under Negotiation
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	

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Egypt	Y	Bilateral Agreement on Shipping and Maritime Transport L.1441/84 O.J. 71A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital E.L.3484/2006 O.J. 170A	
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	



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		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	Seafarers of Georgia for Service on Board Vessels Registered in Greece
		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 Taxiation on Income and / or Capital L. 3045/2002 O.J.198A	
Germany		Bilateral Agreement on Establishment and Shipping L.O.4187/61 O.J.145A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital E.L. 52/1967 O.J.134A	
Ghana	Y	N	
Hong Kong	Y	Bilateral Undertaking Concerning the	

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		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 Hong Kong
Holland		Convention for the Avoidance of Double Taxiation on Income and / or Capital L. 1455/1984 O.J.89A	
Hungary		Convention for the Avoidance of Double Taxiation 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 Taxiation on Income and / or Capital L. 3684/2008 O.J.147A	
Ireland		Convention for the Avoidance of Double Taxiation on Income and / or Capital L. 3300/2004 O.J.262A	

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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.	Seafarers of India for Service on Board Vessels Registered in Greece
		Convention for the Avoidance of Double Taxation on Income and / or Capital L.O. 4580/1966 O.J.147A	
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

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Israel	Y	Bilateral Maritime Agreement signed on 13.03.2017- not yet ratified	
		Bilateral Agreement on Trade and Shipping (Signed on 22.07.1952 not ratified by greek side)	
		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	
		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	

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Kuwait		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3330/2005 O.J.82A	
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	
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	

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		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		
Malaysia	Y	N	Bilateral Maritime Agreement under Negotiation
Malta		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 Malta
		Convention for the Avoidance of Double Taxation on Income and / or Capital L.3681/2008 O.J.144A	
Marshall Islands	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 Marshall Islands

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Mexico	Y	Convention for the Avoidance of Double Taxation on Income and / or Capital L.3406/2005 O.J.265A	
Montenegro	Y	Agreement concerning reciprocal exemption from taxes on income realized from international maritime and air traffic E.L. 132/1967, O.J.176A	
Morocco	Y	Bilateral Maritime Agreement – Signed on 08.09.2016, not yet ratified	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L.3820/2010 O.J.19A	
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	

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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
Pakistan	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. Tax treaty for maritime and aviation profits .L.933/79 O.J.148A	Seafarers of Pakistan for Service on Board Vessels Registered in Greece
Peru	Y		
Poland		Bilateral Agreement on Trade and Shipping L.4901/31 O.J.77A	
		Bilateral Agreement on Merchant Shipping L.282/76 O.J. 67A	



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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 Poland for Service on Board Vessels Registered in Greece</p>
		<p>Convention for the Avoidance of Double Taxation on Income and / or Capital L. 1939/1991 O.J.37A</p>	
<p>Portugal</p>		<p>Bilateral Agreement on Trade and Shipping Act of Ministerial Council Nr.15-8/38 O.J.391A</p>	
		<p>Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3009/2002 O.J.90A</p>	
<p>Philippines</p>	<p>Y</p>	<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 Philippines for Service on Board Vessels Registered in Greece</p>
<p>Qatar</p>	<p>N</p>	<p>Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3823/2010 O.J.22A</p>	<p>Bilateral Maritime Agreement under Negotiation</p>

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Romania		Bilateral Agreement on Maritime Transport E.L.55/67 O.J.133A	Seafarers of Romania for Service on Board Vessels Registered in Greece
		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 2279/1995 O.J.9A	
		Bilateral Undertaking Concerning the Recognition of Certificates, According to the International Convention on Standards of Training, Certification, and Watchkeeping for Seafarers 1978, as amended.	
Russian Federation	Y	Bilateral Agreement on Merchant Shipping L.3857/2010 O.J.101A	
		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	

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		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
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  Bilateral Maritime Agreement under Negotiation
Slovakia		Convention for the Avoidance of Double Taxation on Income and / or Capital	

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		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	
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		

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Syria	N	Bilateral Agreement on Maritime Transport L. 2994/2002 O.J. 60A	
		Tax treaty for maritime and aviation 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 Taxiation 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	
Tunisia	Y	Bilateral Agreement on Merchant Shipping E. L.133/67 O.J.176A	Bilateral Maritime Agreement under Negotiation
		Convention for the Avoidance of Double Taxation on Income and / or Capital L.3742/2009 O.J.23A	
Turkey	Y	Bilateral Agreement on Maritime Transport L. 2900/2001 O.J. 75A	

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		MoU 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	MoU on Institutional Cooperation on Maritime Cooperation (= Bilateral Maritime Agreement) - Signed on 04.05.2017- not yet ratified	Bilateral Maritime Agreement under Negotiation
		Convention for the Avoidance of Double Taxation on Income and / or Capital and Protocol L.4234/2014 O.J.28A	
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	
		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		Bilateral Maritime Agreement under Negotiation

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