

OVERVIEW OF BILATERAL AGREEMENTS

Country (in alphabetical order)	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	Undertaking Concerning the Recognition of Certificates, According to the STCW, as amended.	Seafarers of Greece for Service on Board Vessels Registered in Antigua Barbuda
Argentina	Y	N	
Armenia	N	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. 994/1971 O.J. 210A - Revised L.3724/2008 O.J. 253A	
Australia	Y	Undertaking Concerning the Recognition of Certificates, According to the STCW, as amended.	Seafarers of Australia for Service on Board Vessels Registered in Greece
Azerbaijan	Y	Convention for the Avoidance of Double Taxation on Income and / or Capital L.3826/2010 O.J. 29A	Bilateral Undertaking Concerning the Recognition of Certificates for Seafarers under negotiation
		Bilateral Agreement on Maritime Transport	

		L. 4363/2016 O.J 12A	
Bahamas	N	Undertaking Concerning the Recognition of Certificates, According to the STCW, 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	Undertaking Concerning the Recognition of Certificates, According to the STCW, as amended.	Seafarers of Greece for Service on Board Vessels Registered in Barbados
Brazil	Y	Bilateral Undertaking According to the STCW, as amended	Seafarers of Brazil for Service on Board Vessels Registered in Greece and Seafarers of Greece for Service on Board Vessels Registered in Brazil
Belize	N	Undertaking Concerning the Recognition of Certificates, According to the STCW, 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 L. 117/1969 O.J.41A - Revised L. 3407/2005 O.J. 266A	
Bosnia Herzegovina	N	Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3795/2009 O.J.157A	
Bulgaria		Bilateral Agreement for Shipping L. 4393/64 O.J. 193A	Seafarers of Greece for Service on Board Vessels Registered in Bulgaria and Seafarers of Bulgaria for Service on Board Vessels Registered in Greece
		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 STCW, as amended.	

Canada	Y	Undertaking Concerning the STCW, 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 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	
		MoU on Cooperation in the Fields of Maritime Transport and Maritime Technologies L.4149/2013, O.J. 101A	
		Undertaking Concerning the Recognition of Certificates, According to the STCW, as amended.	Seafarers of China for Service on Board Vessels Registered in Greece
		EU-China Agreement on Maritime Transport L.144/20 9.6.2009	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L.3331/2005 O.J. 83A	
Cuba	Y	Undertaking Concerning the Recognition of Certificates,	Seafarers of Cuba for Service on

		According to the STCW, as amended	Board Vessels Registered in Greece
Cyprus	-	Convention for the Avoidance of Double Taxation on Income and / or Capital 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	Y	Tax treaty for maritime and aviation profits L. 4396/64 O.J.71A	
		Undertaking Concerning the Recognition of Certificates, According to the STCW, as amended	Seafarers of Ethiopia for Service on Board Vessels Registered in Greece
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 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 .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 L. 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	
		Undertaking Concerning the Recognition of Certificates, According to the STCW, as amended.	Seafarers of Georgia for Service on Board Vessels Registered in Greece
		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 3045/2002 O.J.198A	
Germany		Bilateral Agreement on Establishment and Shipping L.4187/61 O.J.145A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 52/1967 O.J.134A	
Ghana	Y	N	
Hong Kong	Y	Undertaking Concerning the Recognition of Certificates, According to the STCW, as Amended	Seafarers of Greece for Service on Board Vessels Registered in Hong Kong
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 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	
India	Y	Undertaking Concerning the Recognition of Certificates, According to the STCW, as amended.	Seafarers of India for Service on Board Vessels Registered in Greece
		Convention for the Avoidance of Double Taxiation on Income and / or Capital L.4580/1966 O.J.147A	
Indonesia	Y	Bilateral Undertaking Concerning the Recognition of Certificates, According to the STCW, as amended.	Seafarers of Indonesia for Service on Board Vessels Registered in Greece and Seafarers of Greece for Service on Board Vessels Registered in Indonesia
			Bilateral Maritime Agreement under Negotiation
Iran	Y	Bilateral Agreement of Establishment, Trade and Shipping L.5181/31 O.J. 256A	Bilateral Maritime Agreement under Negotiation
Israel	Y	Bilateral Agreement on Trade and Shipping	Bilateral Maritime Agreement signed on 13.03.2017, 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.1269/49 O.J.306A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital	

		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	
		Bilateral Undertaking Concerning the Recognition of Certificates, According to the STCW , as amended	Seafarers of Jordan for Service on Board Vessels Registered in Greece and Seafarers of Greece for Service on Board Vessels Registered in Jordan
Kuwait	N	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	
Lebanon	N	Bilateral Agreement on Consular, of Shipping, of Commercial and Civil Rights L. 1273/49 O.J.292A	
		Tax treaty for maritime and aviation profits L.131/67 O.J.176A	
Liberia	N	Undertaking Concerning the Recognition of Certificates, According to the STCW, as amended.	Seafarers of Greece for Service on Board Vessels Registered in Liberia
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		
Malaysia	Y	N	
Malta	-	Convention for the Avoidance of Double Taxation on Income and / or Capital L.3681/2008 O.J.144A	
Marshall Islands	N	Undertaking Concerning the Recognition of Certificates, According to the STCW, as amended.	Seafarers of Greece for Service on Board Vessels Registered in Marshall Islands
Mexico	Y	Convention for the Avoidance of Double Taxation on Income and / or Capital L.3406/2005 O.J.265A	Bilateral Undertaking Concerning the Recognition of Certificates for Seafarers under negotiation
Montenegro	Y		Bilateral Undertaking Concerning the Recognition of Certificates for Seafarers under negotiation
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	Y	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	Y	N	Bilateral Maritime Agreement under Negotiation
Pakistan	Y	Undertaking Concerning the Recognition of Certificates, According to the STCW, as amended.	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	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 1939/1991 O.J.37A	
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	Undertaking Concerning the Recognition of Certificates, According to the STCW, as amended.	Seafarers of Philippines for Service on Board Vessels Registered in Greece
Qatar	N	Convention for the Avoidance of Double Taxation on	Bilateral Maritime Agreement under

		Income and / or Capital L. 3823/2010 O.J.22A	Negotiation
Romania	-	Bilateral Agreement on Maritime Transport L.55/67 O.J.133A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital L. 2279/1995 O.J.9A	
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	
		Bilateral Undertaking Concerning the Recognition of Certificates, According to the STCW, as amended.	Seafarers of the Russian Federation for Service on Board Vessels Registered in Greece and Seafarers of Greece for Service on Board Vessels Registered in the Russian Federation
Saint Vincent and the Grenadines	N	Undertaking Concerning the Recognition of Certificates, According to the STCW, 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
Senegal	Y	N	
Serbia	Y	Undertaking Concerning the Recognition of Certificates,	Seafarers of Serbia for Service on

		According to the STCW, as amended.	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	Undertaking Concerning the Recognition of Certificates, According to the STCW, 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	
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 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 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	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 on 04.05.2017, not yet ratified
United Kingdom		Bilateral Agreement on Trade and Shipping L 23/7/1926 O.J.278A	
		Convention for the Avoidance of Double Taxation on Income and / or Capital	

		L. 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	
		Undertaking Concerning the Recognition of Certificates, According to the STCW, as amended	Seafarers of Ukraine for Service on Board Vessels Registered in Greece
U.S.A.	Y	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. 2732/1953 O.J.329A	
Uruguay	Y	N	
Uzbekistan	N	Convention for the Avoidance of Double Taxation on Income and / or Capital L.2659/1998 O.J.268A	
Vanuatu	N	Undertaking Concerning the Recognition of Certificates, According to the STCW, as amended	Seafarers of Greece for Service on Board Vessels Registered in Vanuatu
Vietnam	Y	N	