BRIS GROUP

GREECE

PRIVATE COMPANY (IKE)

CLIENT GUIDE 2026

EU company formation, taxation, holding structures and annual compliance

Professional company formation and ongoing corporate administration

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Greek Private Company (IKE) at a Glance

The Greek **Private Company - Idiotiki Kefalaiouchiki Etaireia (IKE)** is a limited-liability company with separate legal personality under Law 4072/2012. It is the most widely selected company form by founders in Greece and can be established as a single-member or multi-member company.

Topic	Current legal / practical position
Ownership	An IKE may be formed by one person or have multiple members. Members may participate through capital, non-capital or guarantee contributions, subject to the articles and law.
Liability	As a rule, only the company is liable for corporate obligations with its assets; special exposure can arise for members undertaking guarantee contributions.
Capital	Current official company-law guidance states that IKE capital is determined by the members **without a statutory minimum and may be zero**. Capital contributions may be in cash or eligible assets in kind.
Formation	IKE formation is carried out electronically through the **e-OSS / e-YMS** using model articles or model articles with additional content, subject to statutory exceptions.
Registration	The e-OSS process automatically handles G.E.MI. registration, Chamber registration, tax/VAT number attribution and EFKA notification, and issues the incorporation certificate.
Corporate income tax	Ordinary profits of Greek legal persons and entities are taxed at **22%** for tax year 2021 onwards, including 2026.
Dividend tax	Dividends are generally subject to **5%** withholding tax, subject to exemptions/treaty or EU relief where applicable.
VAT	Standard VAT **24%**; reduced rates **13%** and **6%** apply to specified goods/services.

Key Benefits for International Clients

- EU limited-liability company with flexible ownership and governance.
- Single-member company permitted.
- Current IKE law permits capital to be set by the members and even to be zero.
- Electronic incorporation through Greece's e-OSS / G.E.MI. system.
- 22% ordinary corporate income tax rate.
- 5% domestic dividend withholding rate, with possible EU/treaty relief in qualifying cases.
- EU Parent-Subsidiary framework can exempt qualifying intra-group dividends.
- Suitable for trading, consulting, technology, e-commerce, services, investment and other genuine commercial activities.

The Tax Position for a Non-Resident Owner

Greece is NOT a blanket 0% foreign-source company jurisdiction

Greek tax residents are subject to tax on taxable income arising in **Greece and abroad**. A Greek IKE therefore does not become tax-free because its shareholders, customers or revenue are foreign. Ordinary company profits are generally taxed at 22%.

The legitimate international tax benefits are instead found in Greece's EU framework, double-tax treaties, foreign-tax relief and qualifying intra-group dividend exemptions. These must be tested against the facts and statutory conditions.

Formation / Registration Requirements

Topic	Current legal / practical position
e-OSS	A founder or authorised third party uses Taxisnet credentials to enter the Electronic One-Stop Service.
Name	The proposed company name/distinctive title is electronically checked and reserved.
Articles	Model articles are completed electronically and accepted by the members.
Automatic actions	G.E.MI./Chamber registration, tax/VAT number attribution and EFKA notification are integrated into the electronic procedure.

Topic	Current legal / practical position
Members	One or more members; single-member IKE is expressly permitted.
Manager(s)	The IKE is managed and represented according to Law 4072/2012 and its articles; management arrangements should be defined at formation.
Contributions	Members may make capital, non-capital or guarantee contributions as provided by law and the articles.
Registered seat	A registered seat in Greece is required and recorded in G.E.MI.
Company name	The legal name must identify the IKE form; a single-member company is disclosed as such.

Capital & Contributions

Current official Greek company-law material reproducing the amended Law 4072/2012 states that the capital of an IKE is determined by its members **without restriction and may be zero**. This is more flexible than the original 2012 rule that referred to a EUR 1 minimum. Members can also participate through non-capital or guarantee contributions where properly described in the articles.

Practical capital should match the business

Although zero capital can be legally possible, a genuine operating company still needs adequate funding. Banks, landlords, suppliers, licensing bodies and counterparties may expect resources appropriate to the proposed business.

Corporate Income Tax - 2026

The Greek Ministry of Economy and Finance confirms that ordinary business profits earned by legal persons and legal entities are taxed at **22%** for tax year 2021 onwards. The rate therefore remains 22% for ordinary IKE profits in 2026, unless a specific statutory regime applies.

Worldwide Income / Residence

Official Ministry guidance states that persons tax resident in Greece are subject to Greek tax on taxable income arising **in Greece and abroad**. Accordingly, an IKE should not be marketed as a territorial or foreign-source-exempt company merely because it invoices clients outside Greece.

Intra-Group Dividends / Participation Relief

The Ministry's current tax guide confirms that intra-group dividends of legal entities are exempt where they fall within the provisions implementing **Directive 2011/96/EU**. It also describes relief for qualifying dividends received by Greek companies from certain entities outside the EU and for relevant permanent-establishment structures. Eligibility requires professional review of the ownership, holding, taxation and anti-abuse conditions.

Dividend Withholding Tax

Greek-source dividends are generally subject to a **5%** withholding tax. For a non-resident shareholder, an applicable double-tax treaty or qualifying EU Parent-Subsidiary exemption may override or reduce the domestic result where all conditions and documentation requirements are satisfied.

VAT

The Independent Authority for Public Revenue (AADE) confirms VAT rates of **24%** standard, **13%** reduced and **6%** super-reduced for specified supplies. Certain islands currently apply rates reduced by 30% under the applicable special rules. Cross-border EU supplies, exports and international services require separate place-of-supply/exemption analysis.

Documents Required from the Client

• Passport / acceptable identification for members, managers and UBOs.

• Recent proof of residential address.

• Greek tax-identification / Taxisnet arrangements where required for founders or representatives.

• For corporate members: incorporation, constitutional, management and full ownership-chain documents.

• Proposed company name, Greek registered seat and detailed business activities/KAD codes.

• Proposed ownership, management and contribution structure.

• Expected countries of operation, customers/suppliers, turnover and transaction profile.

• Source-of-funds and, where appropriate, source-of-wealth evidence.

• Certified translations, apostilles/legalisation or powers of attorney where required.

Formation Process & Documents Received

1. Structure/tax review **2.** KYC and tax-ID preparation **3.** Name / articles / contributions **4.** e-OSS incorporation & G.E.MI. registration **5.** Tax/VAT/accounting setup **6.** Banking and annual compliance

Typical corporate file: incorporation certificate/announcement; articles of association; G.E.MI. registration and company number; tax/VAT registration information; member/contribution records; manager/representation information; registered-seat details; and beneficial-owner records where applicable.

Electronic Formation

The current National Registry of Administrative Public Services describes IKE incorporation as a digital procedure through e-YMS/e-OSS. Its July 2026 entry shows an official electronic establishment fee of **EUR 18** and an estimated digital processing time of approximately **3 days**. Additional professional, translation, address, licensing or special-document costs are separate.

Accounting & Tax Filing

A Greek IKE must maintain accounting and tax records under the applicable Greek rules. AADE's current 2026 guidance confirms that the income tax return for legal persons/entities is generally due by the **last working day of the sixth month after the end of the tax year**. Greece's myDATA digital reporting framework is also integrated into business tax reporting.

Annual compliance continues even for a foreign-owned IKE

Foreign ownership does not remove Greek bookkeeping, corporate-tax, VAT, G.E.MI., beneficial-ownership, payroll/social-security or other statutory obligations. The exact compliance calendar depends on the company's activities, employees, VAT position and corporate events.

Annual Compliance Checklist

- Maintain Greek registered seat and current G.E.MI. particulars.
- Maintain current members, managers and beneficial-owner information.
- Maintain proper accounting books and supporting records.
- Comply with myDATA / digital tax-reporting requirements where applicable.
- Prepare annual financial statements and complete required corporate approvals/publicity.
- File corporate income tax return by the applicable deadline and pay tax due.
- File VAT returns and EU recapitulative reporting where applicable.
- Review dividend withholding tax before distributions.
- Document EU Parent-Subsidiary / treaty relief before applying an exemption or reduced rate.
- Review payroll and EFKA social-security obligations where relevant.
- Review transfer-pricing and related-party transactions.
- Maintain bank KYC and evidence of genuine commercial activity.

Bank Account & Operational Setup

A Greek IKE may apply for corporate banking in Greece or elsewhere in the EEA/internationally, subject to each provider's policies. Banks may request G.E.MI. and tax-registration records, articles, members/managers and UBO information, source of funds/wealth, contracts, projected turnover, customer/supplier countries and evidence of genuine business activity.

Why Greece IKE Can Be Attractive

Topic	Current legal / practical position
EU company	Greek legal entity operating within the EU corporate and VAT framework.
Flexible capital	Current IKE legislation allows capital to be determined freely and even to be zero.
Single member	A one-person IKE is expressly permitted.
Digital formation	e-OSS integrates incorporation, G.E.MI., tax/VAT and EFKA actions.
Dividend rate	Domestic dividend withholding rate is generally 5%, subject to EU/treaty relief.
International use	Suitable for genuine trading, services, technology, e-commerce and investment activities.

How BRIS Group Supports You

Structure review - Assess whether a Greek IKE fits the client's ownership, activity, tax and operational profile.

Formation - Coordinate company name, articles and electronic e-OSS / G.E.MI. incorporation.

Foreign founder setup - Coordinate Greek tax-identification, corporate documents and powers of attorney where required.

Registered seat - Coordinate Greek registered-seat / business-address services where available.

KYC / UBO - Coordinate member, manager, UBO and source-of-funds/wealth due diligence.

Accounting & tax - Coordinate bookkeeping, myDATA, annual accounts, corporate income tax and VAT support.

EU / treaty review - Coordinate professional review of intra-group dividend exemptions and treaty relief.

Banking & compliance - Prepare banking documentation and coordinate ongoing corporate administration.

Professional Fees & Quotations

Tailored quotation

This brochure is an informational guide to Greece IKE formation and maintenance and is not a fee quotation. BRIS Group professional fees, official G.E.M.I./e-OSS charges, registered-seat services, tax-ID assistance, accounting/tax work, translations/certifications, banking support and other optional services are quoted separately according to the structure and required work.

Important Legal Notes & Official Sources

This brochure is a general commercial guide and does not constitute Greek or foreign legal, tax, accounting, regulatory or investment advice. **A Greek IKE is not a blanket 0% foreign-source structure.** Greek tax residents are taxed on income arising in Greece and abroad, and ordinary corporate profits are generally taxed at 22%.

Primary official/legal sources reviewed: Greek Ministry of Development / General Secretariat of Commerce and G.E.MI. official materials on IKE law and e-OSS formation; National Registry of Administrative Public Services (MITOS) current July 2026 IKE formation procedure; Ministry of Economy and Finance current Income Taxation guide; and Independent Authority for Public Revenue (AADE) current 2026 corporate-return and VAT guidance.

Information reviewed: August 2026. Corporate-tax rules, EU/treaty exemptions, beneficial-ownership requirements, VAT treatment, e-OSS procedures and activity-specific licensing should be reconfirmed for the client's facts before incorporation or transactions.

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Professional incorporation and corporate administration for international clients.