OVERVIEW OF BILATERAL AGREEMENTS

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| **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 CapitalL.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 onBoard Vessels Registered in Antigua Barbuda |
| Argentina | Y | N |  |
| Armenia | N | Convention for the Avoidance of Double Taxation on Income and / or CapitalL. 3014/2002 O.J. 103A |  |
| Austria | - | Convention for the Avoidance of Double Taxation on Income and / or CapitalL. 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 CapitalL.3826/2010 O.J. 29A | Bilateral Undertaking Concerning theRecognition of Certificates for Seafarers under negotiation |
| Bilateral Agreement on Maritime Transport |

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|  |  | 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 Greeceand 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 CapitalL. 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 CapitalL. 3795/2009 O.J.157A |  |
| Bulgaria |  | Bilateral Agreement for Shipping L. 4393/64 O.J. 193A |  |
| Convention for the Avoidance of Double Taxation on Income and / or CapitalL.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. | Seafarers of Greece for Service on Board Vessels Registered in Bulgaria and Seafarers of Bulgaria for Serviceon Board Vessels Registered in Greece |
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| 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 CapitalL.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 CapitalL.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 CapitalL.2653/1998 O.J. 250A |  |
| Chile | Y | N | Bilateral Maritime Agreement under Negotiation |
| China | Y | Bilateral Agreement on Maritime Transport L.2419/1996 O.J.141A |  |
| MoU on Cooperation in the Fields of Maritime Transport and Maritime TechnologiesL.4149/2013, O.J. 101Α |
| Undertaking Concerning the Recognition of Certificates, According to the STCW, as amended. | Seafarers of China for Serviceon 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 CapitalL.3331/2005 O.J. 83A |
| Cuba | Y | Undertaking Concerning the Recognition of Certificates, | Seafarers of Cuba for Service on |

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|  |  | According to the STCW, as amended | Board Vessels Registered in Greece |
| Cyprus | - | Convention for the Avoidance of Double Taxation on Income and / or CapitalL.573/1968 O.J. 223A |  |
| Denmark | - | Convention for the Avoidance of Double Taxation on Income and / or CapitalL.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 | Bilateral Agreement on Maritime Transportunder negotiation |
| Convention for the Avoidance of Double Taxation on Income and / or CapitalL.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 Taxiation on Income and / or CapitalL. 4386/1964 O.J.192/1964A & 77/1965A |
| Finland | - | Bilateral Agreement of Trade and Shipping |  |

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|  |  | L.3411/27 O.J.231A |  |
|  |  | Convention for the Avoidance of Double Taxation on Income and / or CapitalL. 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 Taxiation on Income and / or CapitalL. 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 CapitalL. 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 HongKong |
| Holland | - | Convention for the Avoidance of Double Taxiation on Income and / or CapitalL. 1455/1984 O.J.89A |  |
| Hungary | - | Convention for the Avoidance of Double Taxiation on Income and / or CapitalL. 1496/1984 O.J.178A |  |
| Iceland | - | Bilateral Agreement of Trade and Shipping L.4870/31 O.J.31A |  |

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|  |  | Convention for the Avoidance of Double Taxiation on Income and / or CapitalL. 3684/2008 O.J.147A |  |
| Ireland | - | Convention for the Avoidance of Double Taxiation on Income and / or CapitalL. 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 CapitalL.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 onBoard Vessels Registered in Indonesia |
| Bilateral Maritime Agreementunder 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 andShipping | Bilateral Maritime Agreement signed on 13.03.2017,and entered into force on 13.11.2020 |
| Convention for the Avoidance of Double Taxation on Income and / or CapitalL 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 |

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|  |  | 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 onBoard Vessels Registered in Jordan |
| Kuwait | N | Convention for the Avoidance of Double Taxation on Income and / or CapitalL. 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 CapitalL. 3318/2005 O.J.46A |
| Lebanon | N | Bilateral Agreement on Consular, of Shipping, of Commercial and Civil RightsL. 1273/49 O.J.292A | Bilateral Maritime Agreement under negotiation |
| Tax treaty for maritime and aviation profits L.131/67 O.J.176A |
| Liberia | N | Undertaking Concerning the Recognition of Certificates, According tothe 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 |  |

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|  |  | L. 3356/2005 O.J.52A |  |
| Luxembourg | - | Convention for the Avoidance of Double Taxation on Income and / or CapitalL.2319/1995 O.J.127A |  |
| Madagascar | Y |  |  |
| Malaysia | Y | N |  |
| Malta | - | Convention for the Avoidance of Double Taxation on Income and / or CapitalL.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 MarshallIslands |
| Mexico | Y | Convention for the Avoidance of Double Taxation on Income and / or CapitalL.3406/2005 O.J.265A | Bilateral Undertaking Concerning the Recognition of Certificates for Seafarers under negotiation |
| Montenegro | Y | Bilateral Undertaking Concerning theRecognition of Certificates for Seafarers  |  |
| Morocco | Y | Convention for the Avoidance of Double Taxation on Income and / or CapitalL.3820/2010 O.J.19A | Bilateral Maritime Agreement onMaritime Transport signed on 08.09.2016 and ratified by the Hellenic side on 18.06.2020 |
| Moldavia | - | Convention for the Avoidance of Double Taxation on Income and / or CapitalL.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 |  |

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| Norway | - | Bilateral Agreement on Trade and Shipping L.3574/28 O.J.130A |  |
| Convention for the Avoidance of Double Taxation on Income and / or CapitalL.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, asamended. | 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 CapitalL. 1939/1991 O.J.37A |
| Portugal | - | Bilateral Agreement on Trade and Shipping Act of Ministerial CouncilNr.15-8/38 Ο.J.391A |  |
| Convention for the Avoidance of Double Taxation on Income and / or CapitalL. 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 Taxiation on | Bilateral Maritime Agreement under |

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|  |  | 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 CapitalL. 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 MerchantShipping Signed on 19.04.2019 and Entered into force on 27.11.2020 |
| Convention for the Avoidance of Double Taxation on Income and / or CapitalL. 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 forService 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 SaintVincent and the Grenadines |
| San Marino |  | Convention for the Avoidance of Double Taxation on Income and / or CapitalL. 4243/2014 O.J.57A |  |
| Saudi Arabia | N | Convention for the Avoidance of Double Taxation on Income and / or CapitalL. 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 |

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|  |  | According to the STCW, as amended. | Board Vessels Registered in Greece |
|  |  | Convention for the Avoidance of Double Taxation on Income and / or CapitalL. 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 CapitalL. 1838/1989 O.J.86A |  |
| Slovenia | - | Convention for the Avoidance of Double Taxation on Income and / or CapitalL. 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 CapitalL. 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 CapitalL. 2571/1998 O.J.11A |
| Spain | - | Convention for the Avoidance of Double Taxation on Income and / or CapitalL. 3015/2002 O.J.104A |  |
| Sri Lanka | Y |  |  |
| Syria | N | Bilateral Agreement on Maritime Transport |  |

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|  |  | 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 CapitalL.4300/1963 O.J.73A |
| Switzerland |  | Convention for the Avoidance of Double Taxation on Income and / or CapitalL.1502/1984 O.J.192A - Revised L.4034/2011 O.J. 269AProtocol L.4105/2013 O.J.5A |  |
| Tunisia | Y | Bilateral Agreement on Merchant Shipping L.133/67 O.J.176A | Bilateral Maritime Agreementsigned on 29.06.2020, not yet ratified |
| Convention for the Avoidance of Double Taxation on Income and / or CapitalL.3742/2009 O.J.23A |  |
| Turkey | Y | Bilateral Agreement on Maritime Transport L. 2900/2001 O.J. 75 A | 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 CapitalL.3228/2004 O.J.32 A |
| UAE | N | Convention for the Avoidance of Double Taxation on Income and / or Capital and ProtocolL.4234/2014 O.J.28 A | 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.278 A |  |
| Convention for the Avoidance of Double Taxation on Income and / or Capital |

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|  |  | L. 2732/1953 O.J.329 A |  |
| Ukraine | Y | Bilateral Agreement on Merchant Shipping L. 2967/2001 O.J.277A |  |
| Convention for the Avoidance of Double Taxation on Income and / or CapitalL.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.149 A | Bilateral Undertaking Concerning the Recognition of Certificates forSeafarers under negotiation |
| Convention for the Avoidance of Double Taxation on Income and / or CapitalL. 2548/1953 O.J.231 A |  |
| Uruguay | Y | N |  |
| Uzbekistan | N | Convention for the Avoidance of Double Taxation on Income and / or CapitalL.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 |  |