



STAY AHEAD OF CHANGE. LEAD WITH INSIGHT.

THE HELLENIC ADVANTAGE



Unveiling The Fiscal Freedom Network

How Greece is redefining global residency through strategic taxation and lifestyle value.

Where Strategic Wealth Meets a Life Well Lived.

Greece stands at the intersection of heritage and opportunity – a nation where timeless beauty meets a modern framework for global wealth. Through its **Non-Dom Tax Regime**, Greece now invites investors, entrepreneurs, and family offices to anchor their lives and legacies within its borders. More than a fiscal incentive, it is a strategic invitation to build a life of freedom, purpose, and prosperity – under the Mediterranean sun, within the heart of Europe.

The Hellenic Tax Advantage

Greece's **Non-Dom Regime** marks a defining moment in the nation's economic revival – merging fiscal innovation with a renewed vision for global residency. More than a tax opportunity, it represents a lifestyle strategy where wealth, legacy, and wellbeing align beneath the Mediterranean sun. As Greece opens its doors to discerning investors and families worldwide, a new chapter unfolds – one that redefines what it means to live, invest, and belong.



The Architecture Of Advantage

INSIDE GREECE'S NON-DOM REGIME AND ITS PROMISE FOR INVESTORS AND FAMILY OFFICES.

Greece's forward-thinking fiscal framework is more than a tax incentive — it's a blueprint for strategic living. By aligning wealth management with lifestyle excellence, it redefines how global citizens structure their futures within Europe's most inspiring destination.

INSIGHT ONE — A Global Gateway for Wealth Residency

Greece's Non-Dom Regime offers qualified investors and high-net-worth individuals up to **15 years of fixed, low-tax certainty**, providing an attractive alternative to traditional European jurisdictions. Designed for mobility and peace of mind, it transforms Greece into a secure and transparent base for family wealth management.

INSIGHT TWO — Beyond Tax: A Life of Timeless Value

This framework extends beyond numbers — it embraces culture, climate, and connection. **Residency in Greece grants access to Europe's Schengen zone**, Mediterranean living, and a renewed sense of balance between prosperity and personal well-being.

INSIGHT THREE — Strategic Positioning for Family Offices

Greece's evolving financial ecosystem now welcomes family offices and international investors with streamlined pathways, simplified compliance, and a pro-investment environment. It's a new era where wealth can grow in harmony with lifestyle, heritage, and legacy.



Non-Dom In Greece

TAX INCENTIVES AND INVESTMENT OPPORTUNITIES FOR HIGH-NET-WORTH INDIVIDUALS

Greece has emerged as **one of Europe's most compelling destinations for international High-Net-Worth Individuals (HNWIs)** seeking to align tax efficiency, investment opportunity, and Mediterranean lifestyle.

At the heart of this evolution lies Greece's Non-Dom Tax Regime, **a modern legislative framework** that provides foreign investors, retirees, and professionals with exceptional fiscal incentives to relocate their tax residency.

Since its introduction in 2019, **the regime has positioned Greece as a key competitor to Italy, Portugal, and Malta in the global residency-by-investment landscape, offering predictability, transparency, and a clear link between residence, investment, and contribution to the Greek economy.**

1. Understanding the Greek Non-Dom Regime

The Non-Dom framework is not a single programme, but rather a set of complementary tax regimes under Law 4172/2013. Each is tailored to a specific type of taxpayer and designed to attract diverse inflows of capital and talent into the country.

A. Investor Category (Article 5A)

- **Flat annual tax:** €100,000, regardless of the level of global income.
- **Investment requirement:** At least €500,000 in Greece, completed within three years of approval.
- **Family inclusion:** Eligible for family members for an additional €20,000 per person per year.
- **Duration:** Valid for up to 15 years.
- **Coverage:** Applies to foreign-source income; Greek-source income remains taxable under standard rates.

This structure mirrors the "lump-sum" regimes of Italy and Switzerland, but with a distinct investment-driven component that stimulates domestic economic activity.



Non-Dom In Greece/Continued

TAX INCENTIVES AND INVESTMENT OPPORTUNITIES FOR HIGH-NET-WORTH INDIVIDUALS

B. Pensioner Category (Article 5B)

- **Flat tax rate:** 7% on all foreign-sourced income.
- **Eligibility:** Applies to pensioners relocating from countries with a Double Taxation Treaty (DTT) with Greece.
- **Duration:** Valid for 15 years.
- Key advantage: Simple compliance and consistent taxation for retirees seeking relocation within the EU.

This regime has become increasingly popular among European and Middle-Eastern retirees, combining fiscal stability with Greece's quality of life and healthcare access.

C. Employment Relocation Category (Article 5C)

- **Tax benefit:** 50% reduction on Greek-source employment income.
- **Eligibility:** Applies to foreign professionals and returning Greeks who transfer their employment or business activity to Greece.
- **Duration:** Up to 7 years.

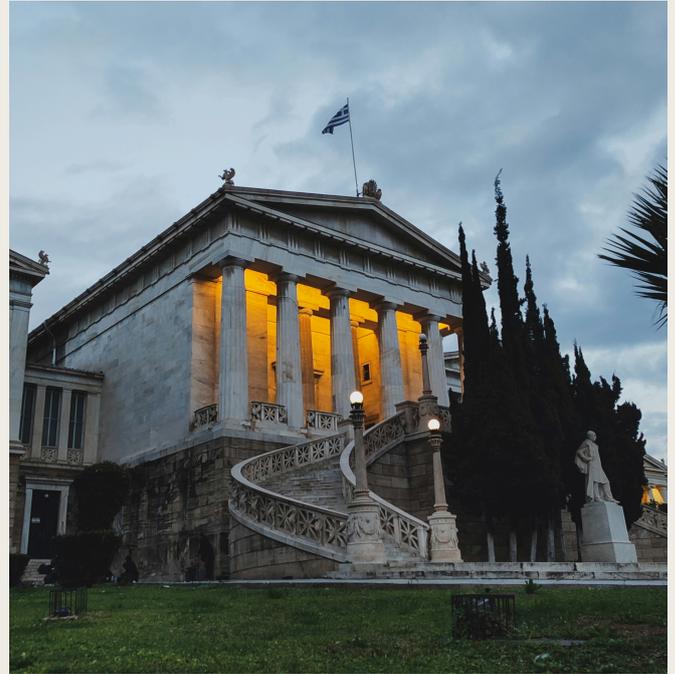
Designed to attract skilled professionals and reverse the post-crisis "brain drain," this measure strengthens Greece's innovation ecosystem while rewarding genuine relocation.



“In 2025, Greece turns precision into progress — transforming tax residency into a seamless digital experience.”



“Efficiency is the new currency of global residency — and Greece has mastered its exchange.”



2. The Regime in 2025

STREAMLINED & DIGITALLY ACCESSIBLE

As of 2025, Greece’s Non-Dom framework is fully operational through the myAADE digital platform, offering online submission, tracking, and faster approval processes.

Key procedural highlights:

- **Application deadline:** 31 March of the tax year for which benefits are sought.
- **Payment of flat tax:** By end-July each year.
- **Residence condition:** Applicants must not have been Greek tax residents for 7 of the 8 years preceding application.
- **Investment verification:** Accepted assets include real estate, equity in Greek companies, securities, or capital participation in Greek-registered entities.

The system’s modernisation has brought transparency and efficiency, ensuring that Greece remains competitive in the global market for mobile wealth and residency.



3. Linking Tax Residency With Investment

WHERE RESIDENCY BECOMES INVESTMENT, AND INVESTMENT BUILDS LEGACY.

The Greek Non-Dom framework offers more than fiscal relief, it establishes a direct link between residence and productive investment. The €500,000 threshold can be met through multiple qualifying avenues, including:

- Acquisition of high-end residential or tourism properties,
- Purchase of land plots for development,
- Investment in hospitality, renewable energy, or technology ventures,
- Participation in Greek corporate equity or securities.

For HNWIs and family offices, this structure enables dual returns: long-term lifestyle benefits and tangible asset growth. It also aligns with Greece's national strategy to attract capital inflows, create employment, and rejuvenate the real estate and tourism sectors.

4. Key Advantages for Global Investors

- **Predictability:** Flat or fixed-rate taxation for up to 15 years offers clarity and stability.
- **Family-wide structuring:** Simplifies relocation and succession planning.
- **No reporting of foreign income:** For the lump-sum regime, there is no requirement to declare individual income streams earned abroad.
- **EU Access:** Tax residence in Greece provides full European Union rights of establishment and movement.
- **Lifestyle:** Mediterranean climate, culture, and accessibility create a holistic relocation environment unmatched by other EU regimes.



5. ORBIS PERSPECTIVE

A STRATEGIC TURNAROUND FRAMEWORK

At **ORBIS Strategic Solutions**, we view the Non-Dom regime not merely as a tax incentive but as a strategic platform for personal and financial renewal, an embodiment of the broader theme of Ανάκαμψη (Turnaround).

It empowers clients to:

1. Reposition global tax exposure, diversifying residency and fiscal risk.
2. Integrate investment and residence, aligning portfolio strategy with personal mobility.
3. Facilitate intergenerational wealth transfer, ensuring legal and tax continuity across jurisdictions.
4. Anchor long-term capital in Europe's recovery narrative, through direct participation in Greece's expanding investment landscape.

Through careful structuring, ORBIS assists clients in transforming residency decisions into cohesive, value-driven strategies that balance compliance, efficiency, and opportunity.

6. Critical Considerations

While attractive, the regime demands disciplined planning:

- **Strict eligibility:** Applicants must ensure non-residency in 7 of the past 8 years.
- **Timely compliance:** Missed payment deadlines invalidate the benefit for that tax year.
- **Home-country implications:** Exit taxes, dual-residency conflicts, and Controlled Foreign Company (CFC) rules must be managed proactively.
- **Residency substance:** Genuine relocation, days of presence, lifestyle, and centre of interests—is essential to sustain eligibility.
- **Local taxation:** Greek-source income remains subject to ordinary tax rates.

ORBIS integrates these aspects into a comprehensive Relocation and Structuring Roadmap, ensuring each client's transition is compliant, efficient, and strategically aligned.



In Conclusion

GREECE'S NON-DOM REGIME REPRESENTS ONE OF EUROPE'S MOST FORWARD-LOOKING APPROACHES TO GLOBAL WEALTH MOBILITY. IT OFFERS HNWIS A STRUCTURED PATHWAY TO COMBINE TAX EFFICIENCY, INVESTMENT DIVERSIFICATION, AND MEDITERRANEAN LIFESTYLE, UNDERPINNED BY LEGAL CERTAINTY AND ECONOMIC PURPOSE.

FOR DISCERNING INVESTORS AND FAMILIES, IT IS BOTH A FISCAL OPPORTUNITY AND A STRATEGIC RELOCATION VEHICLE, ONE THAT EMBODIES THE SPIRIT OF AN'AKAMΨH BY TRANSFORMING RESIDENCE DECISIONS INTO ENGINES OF RENEWAL AND LONG-TERM PROSPERITY.

*CONTACT ORBIS
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TO EXPLORE ELIGIBILITY,
INVESTMENT PATHWAYS, OR
STRUCTURING OPTIONS UNDER THE
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