

Legal 500

Country Comparative Guides 2025

Greece

Investing In

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This country-specific Q&A provides an overview of investing in laws and regulations applicable in Greece.

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Greece: Investing In

1. Please briefly describe the current investment climate in the country and the average volume of foreign direct investments (by value in US dollars and by deal number) over the last three years.

Greece's investment climate has significantly improved over the last years due to structural reforms, digitalization of the state's functions, and economic recovery measures. The average volume of FDI over the last three years (2021 – 2023) was about 6,7 billion \$US (as per UNCTAD – World Investment Report 2024). From about 6,3 billion \$US in 2021, it peaked at about 8,5 billion \$US in 2022 and reached about 5,4 billion \$US in 2023.

2. What are the typical forms of Foreign Direct Investments (FDI) in the country: a) greenfield or brownfield projects to build new facilities by foreign companies, b) acquisition of businesses (in asset or stock transactions), c) acquisition of minority interests in existing companies, d) joint ventures, e) other?

Foreign direct investments in Greece come in different forms:

Inward mergers and acquisitions, which peaked at approx. 5,6 billion \$US in 2022 (as per UNCTAD – World Investment Report 2024). Inward mergers and acquisitions consist of acquisitions of above 33% in target companies as well as minority deals.

Real estate investments which represent a substantial part (approx. 30%) of FDI (peaked at about 2,3 billion \$US in 2023. Real estate investments in 2024 are expected to surpass 2023 (source: Bank of Greece).

Greenfield projects announced were approx. 2,2 billion \$US in 2021, 1,9 billion \$US in 2022 and 1,2 billion \$US in 2023 (as per UNCTAD – World Investment Report 2024).

3. Are foreign investors allowed to own 100% of a domestic company or business? If not, what is the maximum percentage that a foreign investor can own?

Foreign investors are allowed to own 100% of a domestic

company or business. There is no maximum percentage that a foreign investor can own. Specific approvals may be required for investments in certain sectors (see Q. 19 below).

4. Are foreign investors allowed to invest and hold the same class of stock or other equity securities as domestic shareholders? Is it true for both public and private companies?

Greek law treats foreign and domestic investors equally, this being true for both public and private companies.

5. Are domestic businesses organized and managed through domestic companies or primarily offshore companies?

Domestic businesses are organized and managed primarily through domestic companies.

6. What are the forms of domestic companies? Briefly describe the differences. Which form is preferred by domestic shareholders? Which form is preferred by foreign investors/shareholders? What are the reasons for foreign shareholders preferring one form over the other?

There are two main forms of domestic companies, personal companies and capital companies:

(a) "Personal" companies, which largely correspond to partnerships, include the general partnership ("omorrythmi eteria" – "OE") and the limited partnership ("eterorrythmi eteria" – "EE"). Under Greek law, personal companies have separate legal personality.

(b) "Capital" companies include the societe anonyme ("anonymi eteria" – "AE"), the private company ("idiotiki kefaleouchiki eteria" – "IKE") and the limited liability company ("eteria periorismenis efthisis" – "EPE").

Under Greek law both personal and capital companies have separate legal personality from their members.

The main difference between personal and capital companies is the liability of their members for company

obligations.

All partners in a general partnership have joint, personal, direct and unlimited liability for all obligations of the partnership towards third parties. With respect to limited partnerships, there is a distinction between general partners, who have joint, personal, direct and unlimited liability for all obligations of the partnership towards third parties, and limited partners, whose liability is limited to the amount of their contribution.

On the other hand, the liability of the shareholders in a société anonyme and "portionholders" in IKE and EPE is limited to the amount of their capital contribution or guarantee contribution (in case of IKE).

There are also differences regarding the capital requirements for the above forms of companies:

There are no minimum capital requirements for partnerships, limited liability companies or private companies.

On the other hand, sociétés anonymes must have a minimum share capital of 25.000,00 €, in cash or in kind. Higher capital requirements apply for sociétés anonymes in specific sectors (see under Q. 7 below – The capital of a Societe Anonyme).

The capital of a société anonyme is divided into shares which are negotiable instruments. In all the other forms of companies, the members' participations ("portions") are not negotiable instruments.

The portionholders' contributions in a private company may take 3 different forms: (a) capital contributions, in cash or in kind, (b) non-capital contributions, e.g. provision of services, and (c) guarantee contributions, i.e. assumption by the portionholder of joint personal liability for company obligations up to the amount of the guarantee.

Which form is preferred by domestic shareholders?

It depends on the circumstances. Private companies (IKE) were introduced into Greek law in 2012. Since then, they have developed into the preferred form for small and medium size undertakings, mainly due to their flexibility and the absence of minimum capital requirements.

Following the introduction of private companies (IKE) into Greek law, limited liability companies (EPE) are less frequently used in practice. EPE require increased formalities (notarial deed) both for their establishment and for any amendment of their statute.

Sociétés anonymes remain the preferred form for large scale investments. Among others, sociétés anonyme may raise financing through the issuance of bond loans which are exempt of stamp duty/digital transaction dues, which is not the case for IKE or EPE.

Which form is preferred by foreign investors/shareholders?

Foreign investors prefer capital companies (private companies or sociétés anonymes), mainly because of the absence of personal liability of the shareholders.

Foreign investors may also do business in Greece by establishing a branch ("ypokatastima") or an office under Law 89/1967, as amended by Law 3427/2005 ("Law 89 office"). A branch or a Law 89 office do not have separate legal personality from the foreign entity which remains liable for their activities. A branch of a foreign company must be registered with the General Commercial Registry. A Law 89 office is established following a special license issued by the Ministry of National Economy. The sole purpose of a Law 89 office is to provide to its head office or other foreign affiliates specific services, such as consulting, centralized accounting support, data processing, marketing and advertising, R&D etc. The office must employ at least 4 employees and its operation expenses must be at least 100.000,00 € per year. Law 89 offices are taxed on a cost-plus basis. This means that taxable income is determined as a fixed percentage "mark-up" on their expenses. The exact percentage is determined during the approval process by the Ministry of National Economy when the office is established. Typically, the mark-up ranges from 5% to 10%, depending on the type of services provided and other factors. The taxable income determined in accordance with the above is subject to the applicable corporate income tax rate in Greece (currently 22%).

What are the reasons for foreign shareholders preferring one form over the other?

Normally, foreign shareholders would prefer a Societe Anonyme for several reasons:

- (a) SAs may be financed through bond loans which are exempted of stamp duty/digital transaction dues.
- (b) SAs have more flexibility regarding their governance: they may have either a BoD as a corporate body or a single director-administrator, while all other companies have one or more administrators.
- (c) The capital of a société anonyme is divided into shares which are negotiable instruments, while in all other forms of companies, the members' participations

("portions") are not negotiable instruments (see Q. 6 above).

In certain business sectors (banking, insurance etc) as well as for companies with shares trading in the Stock Exchange the form of a société anonyme is compulsory under the law.

7. What are the requirements for forming a company? Which governmental entities have to give approvals? What is the process for forming/incorporating a domestic company? What is a required capitalization for forming/incorporating a company? How long does it take to form a domestic company? How many shareholders is the company required to have? Is the list of shareholders publicly available?

The requirements for forming a company in Greece are the following:

- i) The founders and the representatives of the company (members of the BoD, administrators) must have or be issued a Greek Tax Identification Number. If they are foreign residents, they must appoint a tax representative residing in Greece, acting as attorney for service of notifications from the tax authorities.
- ii) The company must have a registered seat on premises which are either owned or leased. In the latter case, the lease agreement must be registered with the electronic tax registry. Office space in the premises of accountants, lawyers or other service providers may also be rented for that purpose.
- iii) The company's name and distinctive title (if any) must be available for use. For that purpose, it is possible to proceed to a reservation of the intended name and distinctive title of the company for a period of 2 months which is renewable.
- iv) The founder(s) must have decided/agreed on the Articles of Association of the company. It is possible to proceed to the incorporation of a company with Articles of Association containing the minimum requirements set by law (name/distinctive title, registered seat, purpose, duration, capital and shares, founders, members of the company's administration), all other matters being governed by the law.

Which governmental entities have to give approvals?

The company is formed through the One-Stop-Shop Service ("YMS" – see following question) which checks that all necessary documents are in place and proceeds to the registration of the company with the General Commercial Registry (GEMI) and the registries of other competent authorities (tax authority – "AADE" and social security fund – "EFKA").

In certain sectors, such as banking, insurance and reinsurance, investment services, mutual fund management, public utilities etc, an approval by the competent government authority is required (Ministry of Economy and Development, Bank of Greece, Capital Market Commission etc).

What is the process for forming/incorporating a domestic company?

The process for incorporating a company in Greece has been simplified. A Greek company is incorporated through the One-Stop-Shop Service ("YMS"). The following act as YMS: (a) notaries, where this is required by law (e.g. where the company's capital consists of real estate contributed in kind), (b) in all other cases, the General Commercial Registry service of the Chamber of Trade and Industry, which is also accessible on-line through the website of the General Commercial Registry ("e-YMS").

The YMS checks that all documents necessary for the company's incorporation have been submitted and all applicable dues have been paid and it proceeds to the registration of the company with the General Commercial Registry (GEMI) and the registries of other competent authorities (tax authority – "AADE" and social security fund – "EFKA").

A company is deemed to be incorporated on the date of its registration with the General Commercial Registry.

What is a required capitalization for forming/incorporating a company?

There are no minimum capital requirements with the exception of sociétés anonymes, the share capital of which must be at least 25.000,00 €, fully paid-up. A higher minimum is set by law for special types of SAs (e.g. banks, insurance companies, brokerage companies etc).

How long does it take to form a domestic company?

Provided that all necessary documents are in place it normally takes 1-5 business days for the incorporation of a company in Greece.

How many shareholders is the company required to have?

Partnerships (general and limited) must have at least 2 partners, natural or legal persons. In the case of limited partnerships, there must be at least one general partner with unlimited liability towards third parties for the partnership's debts and at least one limited partner with limited liability up to the amount of his contribution.

Sociétés anonymes, private companies and limited liability companies may have only one shareholder/portionholder, natural or legal person. With respect to limited liability companies (EPE) the following exception applies: The same person cannot be sole portionholder in more than one limited liability companies EPE and a single-member limited liability company cannot be sole portionholder in another limited liability company.

Is the list of shareholders publicly available?

Information on the partners and portionholders of partnerships, private companies and limited liability companies can be found in the public records of the General Commercial Registry (GEMI). The partners / portionholders of the above forms of companies are being mentioned in the Articles of Association thereof which are published in GEMI and any change in their identity constitutes an amendment of the Articles of Association which is subject to publicity.

Information on the founders of a société anonyme can be found in the company's initial Articles of Association which are also published in GEMI. However, any subsequent change does not constitute an amendment of the SA's Articles of Association and it is not subject to publicity. By way of exception, the identity of the sole shareholder of a société anonyme must be published in GEMI.

Public access to the UBO Registry (art. 20 of Law 4557/2018 implementing the EU anti-money laundering Directive 2015/849) has been suspended until 31/12/2024 (joint Ministerial Decision 184655/2023 amending joint Ministerial Decision).

8. What are the requirements and necessary governmental approvals for a foreign investor acquiring shares in a private company? What about for an acquisition of assets?

Subject to what is mentioned in Q. 19 below, there are no specific requirements or government approvals applicable to the acquisition by a foreign investor of assets or shares in a private company, foreign and domestic/EU/EEA investors being treated equally.

The acquisition of shares in an existing société anonyme takes place through a private agreement between the transferor and the transferee. The transferee/investor in an existing société anonyme does not need to hold a Greek tax number. Shares issued by a société anonyme must be registered and the transfer thereof must be recorded in the book of shareholders of the company. The transferee/investor in a société anonyme is not registered with the General Commercial Registry (unless the investor acquires 100% of the company's shares).

The acquisition of portions in all other companies (partnerships, private companies and limited liability companies) constitutes an amendment of the company's AoA, it has to be registered with the General Commercial Registry and the investor needs to have a Greek Tax Identification Number. The acquisition of portions in partnerships, and private companies takes place through a private agreement, while for the acquisition of portions in limited liability companies a notarial deed is required.

The transfer of shares/portions in "capital" companies (sociétés anonymes, private companies, limited liability companies) is free unless the company's Articles of Association provide otherwise. On the other hand, the transfer of portions in "personal" companies – partnerships is subject to the consent of all partners unless the company's Articles of Association provides otherwise.

In the event of acquisition of assets, all Greek law requirements applicable to the type of assets being transferred/ acquired must be complied with. For the acquisition of real estate assets, the relevant agreement must take the form of a notarial deed and it must be registered with the competent Land Registry/Cadastre. In addition, if the real estate is situated in certain border areas, the transaction must have been approved by the competent authority (see under Q. 19 below).

9. Does a foreign investor need approval to acquire shares in a public company on a domestic stock market? What about acquiring shares of a public company in a direct (private) transaction from another shareholder?

Any government or other approvals which may be required for the acquisition of shares in a public company on a domestic stock market or in a direct (private) transaction from another shareholder in specific sectors of the economy will be applicable to domestic and foreign investors alike.

10. Is there a requirement for a mandatory tender offer if an investor acquired a certain percentage of shares of a public company?

According to Law 3461/2006 implementing into Greek law EU Directive 2004/25 on takeover bids, as in force, a requirement for a mandatory tender offer for all the securities of the offeree company arises where (a) an investor acquires shares, directly or indirectly, acting on its own or in concert with other persons, as a result of which the percentage of the voting rights held by such investor, directly or indirectly, on its own or in concert with the above persons exceeds 1/3 of the total of the voting rights of the company, or (b) an investor holding more than 1/3 without exceeding 1/2 of the total voting rights of the company, acquires within 6 months, directly or indirectly, on its own or in concert with other persons, shares exceeding 3% of the total voting rights of the offeree company.

The public offer must be made within 20 days and, in case there is an obligation to submit a valuation report, within 30 days from the acquisition of the above shareholding.

11. What is the approval process for building a new facility in the country (in a greenfield or brownfield project)?

The approval process for building a new facility in Greece involves several steps and requires coordination with various authorities to comply with planning, environmental, and construction regulations. As a first step, it should be verified if the chosen location aligns with Greece's land use and zoning regulations. Specific areas may be designated for industrial, commercial, or residential use. Technical, economic, and legal feasibility should also be assessed, including environmental considerations and infrastructure requirements. For certain types of facilities, an Environmental Impact Assessment (EIA) may be mandatory under Greek and EU law. The study must be submitted to the Ministry of Environment and Energy or local authorities for the issuance of the Environmental Terms Approval (ETA), which outlines conditions for construction and operation. Special procedures apply if the land is in areas of archaeological interest or protected zones. The construction permit application must be filed with the local building authority and it must include. The application must include building plans (architectural, structural, and mechanical), proof of ownership or lease agreements, certificates for compliance with zoning and environmental regulations, approval from relevant utilities

(e.g., water, electricity). The building permit is issued after verifying compliance with all technical and legal requirements. Depending on the facility's nature, additional permits may be required, such as: industrial operating license (for manufacturing facilities), health and safety permit (for facilities involving hazardous materials), energy permit (for energy-intensive operations or renewable energy installations).

12. Can an investor do a transaction in the country in any currency or only in domestic currency? a) Is there an approval requirement (e.g. through Central Bank or another governmental agency) to use foreign currency in the country to pay: i. in an acquisition, or, ii. to pay to contractors, or, iii. to pay salaries of employees? b) Is there a limit on the amount of foreign currency in any transaction or series of related transactions? i. Is there an approval requirement and a limit on how much foreign currency a foreign investor can transfer into the country? ii. Is there an approval requirement and a limit on how much domestic currency a foreign investor can buy in the country? iii. Can an investor buy domestic currency outside of the country and transfer it into the country to pay for an acquisition or to third parties for goods or services or to pay salaries of employees?

Greece is a member of the Eurozone, Euro being the country's official currency. Transactions may be concluded and performed in any other currency. In the event of forced execution proceedings any amounts shall be calculated in the Euro equivalent at the exchange rate applicable as of the date of payment.

There is no approval requirement to use foreign currency in Greece in any of the above circumstances.

There are no limits or approval requirements in any of the above circumstances other than AML policies and rules applicable by banks to domestic and foreign investors alike. Greece being a member of the EU and the Eurozone, there are no restrictions in capital movements and payments between Greece and the EU member states or third countries (art. 63 TFEU).

13. Are there approval requirements for a foreign investor for transferring domestic currency or

foreign currency out of the country? Whose approval is required? How long does it take to get the approval? Are there limitations on the amount of foreign or domestic currency that can be transferred out of the country? Is the approval required for each transfer or can it be granted for all future transfers?

See Q. 12 above.

14. Is there a tax or duty on foreign currency conversion?

There is no tax or duty on foreign currency conversion.

15. Is there a tax or duty on bringing foreign or domestic currency into the country?

There is no tax or duty on bringing foreign or domestic currency into Greece.

16. Is there a difference in tax treatment between acquisition of assets or shares (e.g. a stamp duty)?

The acquisition of assets is subject to the tax applicable to each specific asset. For example the acquisition of real property is subject to Real Estate Transfer Tax and a surcharge in favor of the local municipality equal to 3,09% of the transfer price or the so-called "objective tax value" of the asset, i.e. the value which is calculated for tax purposes on the basis of specific coefficients, whichever is higher. The imposition of VAT (at the current rate of 24%) on the transfer of "new" buildings (i.e. buildings for the construction of which a building permit has been issued (or revised) on or after January 01, 2006 and which are being transferred prior to their first use) has been suspended until 31/12/2025.

On the other hand, capital gains deriving from the sale of shares are considered as income which, as a general rule, is subject to taxation in the country of the seller's tax residence, unless there is a double tax treaty providing otherwise. According to Greek law, capital gains deriving from the sale of shares are subject to taxation as follows:

a) If the seller is a natural person, the transfer of non-listed shares is subject to tax at the rate of 15%; the same applies to the transfer of listed shares provided that the seller holds at least 0,5% of the company's share capital.

b) If the seller is a legal entity, any profit made by it, including capital gains from the transfer of non-listed or listed shares, is considered as profit from business activities which is subject to corporate income tax, currently at a rate of 22%.

17. When is a stamp duty required to be paid?

As of December 1, 2024 the stamp duty has been replaced by a new tax called "Digital Transaction Fee" at a rate of 0,30%, 1,20%, 2,40% or 3,60% depending on the type of the transaction ("DTF" – Law 5135/2024). The DTF applies to the transactions which are exhaustively mentioned in the Law, regardless of the place where the transaction took place, the contract was concluded or performed or its form. Among others, the following transactions are subject to DTF:

– Professional leases at a rate of 3,60% (unless the lease has been subject to VAT)

– Loans at a rate of 2,40%, where all the parties are professionals and the loan is granted for purposes related to the conduct of their business activity or at least one party is a company established in Greece or abroad, or 3,60% in all other cases. Certain loans are exempted from DTF, such as bond loans and loans granted by credit institutions.

– Transfer of business as a whole at a rate of 2,40%. Corporate restructurings are exempted from DTF on the basis of specific laws.

18. Are shares in private domestic companies easily transferable? Can the shares be held outside of the home jurisdiction? What approval does a foreign investor need to transfer shares to another foreign or domestic shareholder? Are changes in shareholding publicly reported or publicly available?

Shares in private domestic companies are easily transferrable. See Q. 8 above.

Can the shares be held outside of the home jurisdiction?

Yes, shares can be held outside the home jurisdiction.

What approval does a foreign investor need to transfer shares to another foreign or domestic shareholder?

See Q. 8 above.

Are changes in shareholding publicly reported or publicly available?

See Q. 7 and 8 above.

19. Is there a mandatory FDI filing? With which agency is it required to be made? How long does it take to obtain an FDI approval? Under what circumstances is the mandatory FDI filing required to be made? If a mandatory filing is not required, can a transaction be reviewed by a governmental authority and be blocked? If a transaction is outside of the home jurisdiction (e.g. a global transaction where shares of a foreign incorporated parent company are being bought by another foreign company, but the parent company that's been acquired has a subsidiary in your jurisdiction), could such a transaction trigger a mandatory FDI filing in your jurisdiction? Can a governmental authority in such a transaction prohibit the indirect transfer of control of the subsidiary?

Greece does not currently have a standalone national FDI screening mechanism.

Greece being a member of the EU, the following EU Regulations apply:

(a) EU Regulation on foreign subsidies distorting the internal market (Regulation (EU) 2022/2560).

(b) EU Framework Regulation on FDI Screening (Regulation (EU) 2019/452) which establishes a cooperative mechanism among EU Member States to screen FDI that may affect security or public order.

The European Commission has not exercised its screening power for any FDI in Greece to date.

Prior approval by the competent authorities is required for the acquisition of real or contractual rights over real estate in certain border areas (including areas in the northern borders of Greece and the Aegean islands) by non Greek/EU/EEA nationals or non Greek/EU/EEA controlled entities (art. 24-26 of Law 1892/1990).

It should be noted that, traditionally, Greece had legislation to attract investments, by providing for protection of assets, faster approval procedures and favorable taxation. Such legislation goes back to the '50s (Legislative Decree 2687/1953).

20. What are typical exit transactions for foreign companies?

Normally, exit transactions would take the form of a sale of shares, which is much simpler and, in principle, does not require any third party consents.

In case of a sale of assets the transfer formalities for each asset will have to be complied with. Third party and administrative consents may also be required (e.g. for the transfer of leases and licenses).

Account must also be taken of article 479 of the Greek Civil Code which provides that, in the event of contractual transfer of a business, the transferee/acquirer shall be jointly liable with the transferor towards a creditor for the debts burdening the business up to the value of the assets being transferred.

21. Do private companies prefer to pursue an IPO? i. on a domestic stock market, or ii. on a foreign stock market? iii. If foreign, which one?

Greek private companies tend to prefer an IPO on the domestic market. In recent years, Greek private companies have increasingly opted for dual listings, marking a shift from their traditional focus on domestic markets. Several large Greek companies, particularly those in sectors like construction and energy, have made notable moves by listing on international exchanges, such as the London Stock Exchange and Euronext Brussels. This trend allows these companies to tap into broader investor bases and benefit from enhanced liquidity.

Additionally, the legal framework is evolving to support this trend. The recent enactment of Law 5055/2023, which transposes the EU Directive 2019/2121 on cross-border mergers and conversions, is expected to further encourage Greek companies to pursue dual listings, especially when relocating their headquarters to other EU countries. This development is set to increase the number of companies utilizing dual listings as a strategic advantage.

22. Do M&A/Investment/JV agreements typically provide for dispute resolution in domestic courts or through international arbitration?

Recourse to mediation and arbitration has significantly increased in recent years, as litigation before the Greek Courts may take a long time. Greece is a party to the New York Convention on the Recognition and Enforcement of

Foreign Arbitral Awards. Law 5016/2023 integrated into national law the UNCITRAL Model Law on International Commercial Arbitration.

23. How long does a typical contract dispute case take in domestic courts for a final resolution?

The time period until the issuance of a final Court judgment (not subject to appeal) continues to be long. Despite the measures which have been taken to address this matter, the procedure is still lengthy and it may take more than 4 years until a final judgment (not subject to appeal) is issued. Recent Law 5108/2024 brought about significant reforms in another attempt to shorten the time which is required. The results remain to be seen.

24. Are domestic courts reliable in enforcing foreign investors rights under agreements and under the law?

Yes. Greek Courts treat all parties equally, regardless of their nationality.

25. Are there instances of abuse of foreign investors? How are cases of investor abuse handled?

There are no reported cases of mistreatment of foreign investors. As it is mentioned in Q. 24, Greek courts ensure equal treatment for both foreign and domestic investors.

26. Are international arbitral awards recognized and enforced in your country?

Greece is a party to several bilateral treaties containing provisions regarding recognition and enforcement of foreign arbitral awards. Greece has also ratified (Legislative Decree 4220/1961) the New York Convention on the Recognition and Enforcement of Foreign Arbitral Awards, by also declaring, under article 1 par. 3 thereof, that this is applicable only to awards made in the territory of another Contracting State on differences arising out of legal relationships, whether contractual or not, which are considered as commercial under Greek law. According to article 28 par. 1 of the Greek Constitution, international treaties ratified by law prevail over any contrary provisions of national law.

27. Are there foreign investment protection treaties in place between your country and major other countries?

Greece has entered into a large number of bilateral investment treaties (BITs) with countries such as the United Arab Emirates, Kuwait, China, Korea, Egypt and Turkey. Additionally, as an EU member state, Greece benefits from investment provisions in EU-level agreements, including the Trade and Cooperation Agreement with the United Kingdom and the Economic Partnership Agreement with Japan. These agreements provide protections like fair treatment, safeguards against expropriation, and dispute settlement mechanisms, further bolstering investor confidence. Greece also maintains an extensive network of double taxation treaties.

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