



GAGANAS & PARTNERS
LAW OFFICE

**Registering a branch of a foreign
company in Greece**

Greece

A foreign PLC, LLC, LTD and similar company type can establish a branch in Greece for the conduct of its business activities in Greece. The establishment of the branch is made by way of registration of the branch in the Greek General Commercial Registry (“GEMI”). The branch of the foreign company shall obtain a Tax Registration/VAT Number and file a declaration for the commencement of business activities before the competent Tax office. The establishment of the branch is completed upon registration of the relevant documents of the competent Tax Office in GEMI.

An application for the registration of the branch is filed to GEMI, with the required documents. The documents usually submitted to GEMI for the registration of the branch are the following:

- Resolution of the foreign company for the establishment of a branch in Greece. The resolution shall include the business scope, the address, the name and the legal representative of the branch.
- Memorandum and Articles of Association of the foreign company
- Good Standing Certificate.
- Registered Office Certificate and Certificate of Directors.
- Certificate of the competent authority regarding the registered amount of the share capital paid.
- Notary or Consular deed of appointment of the company's legal representative, authorized representative and attorney for the process of service for the branch's activities (it may be the same person).
- Copy of the passport of the legal representative in Greece.
- Certificate issued by the Athens Chamber of Commerce and Industry regarding the approval of the branch's intended name.

The documents usually submitted to the competent tax office for obtaining a Tax Registration/VAT Number and file a declaration for the commencement of business activities are the following:

- Form M3 (statement of commencing/changing business of non-natural person).
- Form M6 (statement of Business Activities).
- Form M7 (statement of Taxpayer's Relations – usually stating the legal representative in Greece).
- Form M9 (Statement of Details of Registered Seat of Foreign Company).
- Certificate from GEMI regarding the registration of the branch in Greece.
- Memorandum and Articles of Association of the foreign company
- Notary or Consular deed of appointment of the company's legal representative, authorized representative and attorney for the process of service for the branch's activities (it may be the same person).
- Certified documents regarding the seat/office of the branch in Greece (lease agreement, ownership title, agreement of use without consideration etc.).
- Copy of the passport of the legal representative in Greece.
- Good Standing Certificate

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