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Machas & Partners  
Law Firm

# Accelerating Growth & Success

Professional Legal Services  
for Business Immigration



Machas & Partners Law Firm is committed to providing premium quality legal services and customized solutions to support your corporate aspirations and ambitious visions for expanding your enterprises.

We have extensive expertise in Immigration services for Businesses, specialized in facilitating the issuance of residence permits ("RPs") for a wide range of employment and investment related RPs, complemented by tailored tax services. Our dedicated team will guide companies and individuals through the complexities of Immigration law, ensuring unobstructed and seamless processes.

## Employment related Residence Permits

### Dependent Employment

*(qualified and unqualified workforce)*

- Employer's application: Required
- Visa requirement: National Entry Visa (type D)
- Duration: 3 years
- RP Renewal: Applicable (5 years)
- Family reunification: Applicable after 2 years of the employee residing in Greece

### Highly Qualified Personnel

*(EU Blue Card)*

- Employer's application: Required (under conditions)
- Visa requirement: National Entry Visa (*type D*) or Uniform Entry Visa or Valid RP or Visa exemption regime
- Duration: 3 years
- RP Renewal: Applicable (*3 years*)
- Family Reunification: Direct right granted to family members (*without prior approval procedure*)

### Seasonal Work in the Tourism Sector

- Employer's application: Required
- Visa requirement: National Entry Visa (Type D) or Uniform short-term Entry Visa (Schengen) for multiple entries
- Duration: Up to 9 months per 12-month period, with extension up to 5 years
- RP Renewal: Applicable (up to 5 years), provided that the total duration of the residence does not exceed a total of 10 years

### Intra-Corporate Transfer for managers, qualified employees and trainees

The host entity and the undertaking established in a third country should belong to the same company or group of companies

- Employer's application: Required
- Visa requirement: National Entry Visa (*type D*)
- Duration: Up to 3 years for managers and qualified employees and up to 1 year for trainees
- RP Renewal: Applicable (*3 years for managers and qualified employees and 1 year for trainees*)
- Family Reunification: Direct right granted to family members (*without prior approval procedure*)



## Special Purpose Employment

- Eligibility:
  - Managers, operational and technical executives of companies engaged in marine research, drilling and extraction of hydrocarbons
  - Employees and legal representatives in commercial-industrial companies (*L. 89/1967*) and shipping companies
  - Technicians in mines or industries under the terms of *L. 448/1968*
  - Executives of investment schemes of a strategic investment vehicle
- Employer's application: Required
- Visa requirement: National Entry Visa (*type D*)
- Duration: 3 years
- RP Renewal: Applicable (*3 years*)
- Family Reunification: Direct right granted to family members (*without prior approval procedure*)

## Public or Strategic Investment Projects

Entities implementing **public or strategic investment projects of significant economic, social, or national importance** may submit an application under the Recall/Invitation procedure for the admission of up to 500 third-country nationals per project. This mechanism is designed to facilitate the timely execution and operation of large-scale investments.

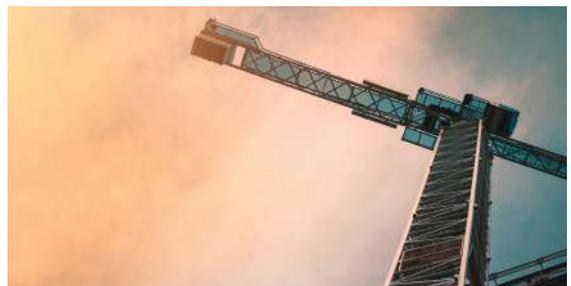
Following approval, third-country nationals enter Greece with a visa or, where applicable, under national visa exemption, and must apply for an E.4 residence permit before the expiry of their entry status. Relevant visa applications are examined on a priority basis by Greek consular authorities.

- Eligibility:
  - The application is examined on a **priority basis** and must include: A valid employment contract of at least six (6) months in Greece, provided that the remuneration of the third-country national is at least equal to the monthly earnings of the unskilled employee, as determined each time, for the years 2025, 2026 and 2027, of the Labor Law Code
- Certification from the competent Ministry confirming the strategic or public character of the investment
- Visa requirement: National Entry Visa
- Duration: 3 years
- RP Renewal: Applicable (*5 years*)

## Public Interest

Specifically in the fields of foreign policy, defense, public security, economy and development, investment, education and culture (approval of the competent public authority required)

- Employer's application: N/A
- Visa requirement: National Entry Visa (*type D*) or Uniform Entry Visa, where required, or Visa exemption regime
- Duration: 3 years
- RP Renewal: Applicable (*3 years*)
  - Family Reunification: Direct right granted to family members (*without prior approval procedure*)



## Investment related Residence Permits

### Investment through Establishment and Operation of a Business

(with positive impact on Greek development and economy)

- Investment Requirement: >500.000€
- Visa requirement: National Entry Visa (type D), unless a valid Entry Visa or valid RP or certificate of application is held
- Duration: 5 years
- RP Renewal: Applicable (5 years), provided that the investment continues to be carried out or continues to operate after its completion
- Family Reunification: Direct right granted to family members (without prior approval procedure)



### Executives of Companies, subsidiaries of foreign companies established in Greece with commercial activity

- Eligibility:
  - Holders of at least 33% of a domestic company with a minimum cash investment of €500,000 in registered shares, or holders of shares in a domestic company traded on Greek regulated markets or multilateral trading facilities with securities totaling €500,000 in nominal value
  - BoD members, legal representatives, or administrators of domestic companies, and legal representatives of foreign companies branches operating legally in Greece with assets or turnover of at least €4,000,000 in the last fiscal period
- Visa requirement: National Entry Visa (type D), unless a valid Entry Visa or valid RP or certificate of application is held
- Duration: 5 years
- RP Renewal: Applicable (5 years), provided that the investment continues to be carried out or continues to operate after its completion
- Family Reunification: Direct right granted to family members (without prior approval procedure)

## Strategic investors

- Eligibility:
  - BoD members and/or shareholders of a foreign legal entity that operates as a strategic investment vehicle
  - Visa requirement: National Entry Visa (*type D*), unless a valid Entry Visa or valid RP or certificate of application is held
  - Duration: 5 years
  - RP Renewal: Applicable (*5 years*), provided that the investment continues to be carried out or continues to operate after its completion
  - Family Reunification: Direct right granted to family members (*without prior approval procedure*)

## Expat Tax Regime

In addition to the immigration process, employees of a **Greek company** or a Greek branch of a foreign company, may also apply for a favorable tax regime that grants **an exemption from income tax on 50% of their employment income.**

- Eligibility:
  - Not Greek tax residents for 5 out of the 6 years before residing in Greece
  - Transfer their tax residence to Greece from a member state of the EU or the EEA or a country with which Greece has a valid administrative cooperation agreement on tax issues
  - Intention to stay in Greece for at **least 2 years.**





## Scope of Services



**Our team of experts provides comprehensive business immigration and personalized tax services. Our areas of expertise include:**

### Special Purpose Employment

- Preparation of all required documentation to be submitted before the competent authorities for the approval of the applicant's employment (*employee's recall/ invitation*)
- Submission of the relevant application before the competent immigration authorities
- Monitoring the approval decision process

### National Entry Visa Assistance

- Preparation and review of all required documentation to be submitted before the competent Greek consular authorities
- Monitoring the National Entry Visa procedure
- Coordination with the applicants throughout the process

### Residence Permit Issuance

- Preparation and collection of supporting documents for the RP application
- Submission of the RP application and representation of applicants before Greek immigration authorities
- Issuance of a Greek Tax Identification Number and Social Security Number under applicant's name
- Assistance in providing biometric data before Greek immigration authorities
- Monitoring the RP issuance process
- Receipt and delivery of the RP card

### Expat Tax Regime

- Collection of the necessary documentation to be submitted to the competent tax authority
- Preparation of the required documents, completing and filing the application with the Greek tax authorities and monitoring the progress of the application up to the issuance of the approval decision

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