Sioufas & Associates Law Firm

TRANSFER OF CITIZENS OF THIRD COUNTRIES

The procedure for the **transfer of third-country nationals in Greece for employment purposes** is now provided for in **Article 61 of Law 5038/2023**. Any employer wishing to hire a third-country national as an employee, must submit an application to the Foreigners and Immigration Department of the Decentralized Administration where the employer's headquarters are located. The application must specify the number of job positions, the details and nationality of the third-country nationals to be employed, the job specialty, and the employment duration.

This application must be accompanied by:

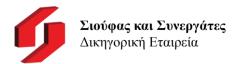
A) A valid employment contract for at least one (1) year in Greece, showing that the remuneration is at least equal to the monthly wages of an unskilled worker.

B) A tax clearance statement or a copy of the legal entity's tax return, proving the employer's ability to pay the monthly wages.

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C) Proof of payment of a fee of two hundred (200) euros for each third-country national to be employed, which is collected in favor of the State and is non-refundable.

Furthermore, Joint Ministerial Decision No 133226/2024 (Official Gazette B' 2626/02.05.2024) was issued, specifying the documents required for the transfer of third-country nationals, within the framework of admitting third-country nationals for dependent employment, seasonal employment, and highly skilled employment. Specifically, the following were detailed:

• TRANSFER OF A THIRD-COUNTRY NATIONAL FOR HIGHLY QUALIFIED EMPLOYMENT (EU Blue Card)

The employer must submit, among other documents, a tax clearance statement from the previous fiscal year (if an individual) or a copy of the legal entity's tax return, showing that they have gross annual revenues of at least €60,000 per transfer.

• TRANSFER OF A THIRD-COUNTRY NATIONAL FOR DEPENDENT EMPLOYMENT

- The employer must submit, among other things, a tax clearance statement from the previous fiscal year (if an individual) showing gross annual revenues of at least €22,000 per transfer.
- If the employer is a sole trader, they must submit a tax clearance statement from the previous fiscal year or, if a legal entity, a copy of the legal entity's tax return, showing gross annual revenues of at least €60,000 per transfer.
- If the transfer concerns employment in the agricultural sector, the gross income (if the employer is an individual) or the gross revenues of the employer (sole trader or legal entity) are set at €22,000, including any subsidies the employer receives under current legislation.

NOTE: If the employer wishes to transfer multiple employees and there are available job positions, they must meet the above income criteria multiplied by the number of employees they wish to transfer.

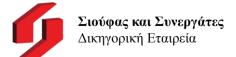
• TRANSFER OF A THIRD-COUNTRY NATIONAL FOR SEASONAL EMPLOYMENT

If the transfer concerns **seasonal work in the tourism sector**, the application must also be accompanied by:

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- Details showing the relevance of the employee's specialty to the business's general activity.
- A tax clearance statement from the previous fiscal year (if an individual), showing gross annual revenues of at least €22,000 per transfer (or the same document for the last three fiscal years, showing an average annual revenue of €22,000) or a tax clearance statement from the previous fiscal year (if the employer is a sole trader) or a copy of the legal entity's tax return, showing gross annual revenues of at least €60,000 per transfer.

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