

12ο Ετήσιο Forum Φορολογίας & Επιχειρήσεων

«Ο Φορολογικός Χάρτης των Επιχειρήσεων το 2026:
Τι αλλάζει σε Εθνικό & Διεθνές Επίπεδο»

 Πέμπτη 2 Απριλίου 2026  10:00-17:00  Divani Caravel Hotel



The new Customs Code

- * From Compliance to Strategic Competitiveness
- * Ioannis Koimtzoglou
- * Dr. Jur., Attorney, Legal Counsel to AUEB

Dr. Jur. Ioannis Koimtzoglou

Introduction

- * The customs code is not just rules.
- * It is where the State meets trade.
- * Compliance can become competitive advantage.

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The New Environment

- * Complex supply chains
- * Accelerated trade
- * Higher transparency & control

- * Real-time data
- * System integration
- * Automated controls

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European Framework

- * EU aims for a unified customs system.
- * Union Customs Code (UCC):
 - * The 'operating system' of EU trade.
- * Greek Code: part of this architecture.

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New Philosophy

- * From border control → data-driven control
- * From bureaucracy → digital management
- * From supervision → risk management

- * From authority → business responsibility

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UCC Approach

- * Focus shifts to the reliability of the economic operator.
- * Not only transactions
- * But systems, processes, and consistency.

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EU vs Greek Code

- * EU sets the rules
- * Greece applies & enforces

- * UCC:
 - * • Procedures
 - * • Classification, value, origin
 - * • Risk management

- * Greek Code:
 - * • Administration
 - * • Controls
 - * • Sanctions

Critical Changes

- * 1. Digitalization → data is key
- * 2. Risk-based controls
- * 3. AEO trust certification
- * 4. Internal responsibility of businesses

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AEO Role

- * • Faster procedures
- * • Fewer controls
- * • Enhanced reputation

- * European trust label

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Business Impact

- * Opportunities:
 - * • Faster flows
 - * • Predictability

- * Challenges:
 - * • Compliance requirements
 - * • Technology investment

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Key Message

- * Compliance is not a burden.
- * It is operational excellence.

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Legal Dimension

- * Shift from disputes → risk prevention
- * Lawyer role:
 - * • Advisory
 - * • Strategic
 - * • Continuous

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Strategic Dimension

- * From avoiding penalties
- * To building trust
- * From compliance → strategy

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Practical Takeaways

- * Businesses:
 - * • Compliance systems
 - * • Training
 - * • AEO

- * Lawyers:
 - * • Deep expertise
 - * • Active role
 - * • Prevention

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Closing

- * The customs code changes how we think:
- * Trade, compliance, responsibility.
- * Compliance is a condition for growth.

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Thank You



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