

France; Greece

Tax Treaty Between France and Greece Enters Into Force

11 January 2024

Report from IBFD Tax Treaties Unit

On 30 December 2023, the [France - Greece Income Tax Treaty \(2022\)](#) entered into force. The treaty generally applies from 1 January 2024 for withholding and other taxes. From this date, the new treaty replaced the [France - Greece Income Tax Treaty \(1963\)](#). Notwithstanding the provisions of paragraph 2 of article 29 (Entry into force) of the new treaty, residents may benefit from paragraphs 1 and 2 of article 18 (Government service) with effect from 1 January 2015. For details of the new treaty, see [Tax Treaty Between France and Greece – Details \(26 July 2022\)](#).

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