

MUSHROOMS				
Regulation	Collectors		Farmer (cultivation)	
	Recreational	Professional	Recreational	Professional
Licence or permit (YES or NO)	No	No (They have started a pilot system that certifies collectors in Grevena, Prefecture of West Macedonia, 2017).	No	No
Cost of licence	No license yet...	No license yet...	No license yet...	No license yet...
Limitation (kg) per day	(Regional Forestry Service regulations, most often 2 kilos/person/day or in the case of Boletus 3kilos/person/day, eg Drama W Macedonia, 2016). In most cases not applicable.	(Regional Forestry Service regulations, most often 2 kilos/person/day or in the case of Boletus 3kilos/person/day, eg Drama W Macedonia, 2016). In most cases not applicable.	No	No
Other: ...		Lease rate for the Greek State (Seuros/kilo) [27-A-2018]. Not applicable. in 2016=0,16	No	No



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MUSHROOMS				
Taxation	Collectors		Farmer (cultivation)	
	Recreational	Professional	Recreational	Professional
VAT exemption thresholds (see Dir. 112/2006 art. 285 & 287)	No	No	No	No
VAT rate for fresh products (state law)	No VAT	13% (fresh, frozen but not dried), 24% all other types	No VAT	13% (fresh, frozen but not dried), 24% all other types
Income tax exemption threshold (state law)	No	No	No	No
Income tax in special regimes (state law)	No	No	No	No
Income tax in ordinary regime (state law)	No	No	No	No
Social security duties	No	Collectors are register as farmers and the pay their insurance. Only registered farmers can provide an invoice.	No	Collectors are register as farmers and the pay their insurance. Only registered farmers can provide an invoice.



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TRUFFLES				
Regulation	Pickers		Cultivators	
	Recreational	Professional	Recreational	Professional
Licence or permit (YES or NO)	No	No	No	No
Cost of licence	No	No	No	No
Limit (kg) per day	(Regional Forestry Service regulations, eg S. A/jperson/day, Drama W Macedonia)	(Regional Forestry Service regulations, eg S. A/jperson/day, Drama W Macedonia)	No	No
Other: ...	No	Lease rate for the Greek State (Seuros/kilo) [27-A-2018]. Not applicable.	No	No

Taxation	Pickers		Cultivators	
	Recreational	Professional	Recreational	Professional
VAT registration thresholds (YES or NO). If yes indicate minimum threshold	No	Yes (13%)	No	Yes (13%)
VAT rate	No	13% (Fresh or frozen product), 24% (All other forms)	No	13% (Fresh or frozen product), 24% (All other forms)
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