

INDIVIDUAL: FOREIGN TAX RESIDENT	with contract purchase of property	
Obligations TAXPAYER	1. PROPERTY TRANSFER TAX	
	2. online SUBMISSION FORM OF PROPERTY (TYPE E9)	
	3. online SUBMISSION FORM OF TAXATION (TYPE E1)+ (TYPE E2)	
TAXATION ONLY FOR INCOMES IN GREECE (not for global incomes of individual)		
INCOME OF RENTS => TAX RATE /PER YEAR	0-12.000 = TAX RATE 15% 12.001 – 35.000- TAX RATE 35% 35.001- ... = TAX RATE 45%	
Tax representative has the responsibility to submission all liabilities of individual foreign resident to Greece		
Tax ENFIA	ENFIA (Special Tax on land property and bulidings) tax every year according property value	
Dividend	4. when individual has dividend (dividend has 15% tax and the company pay it) the dividend appears to taxation form E1	solidarity levy (SCALE ACCORDING TO AMOUNT)
Dividend		INSURANCE CONTRIBUTIONS + 26,95% x dividend