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HANDY MANUAL

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BUYING PROPERTY

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*I am an individual  
wishing to buy property  
in Greece.*



*Buying property in Greece comes with certain tax obligations both before and after the purchase.*


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# before the purchase

Whether you reside in Greece or you are resident of another country, if you are to buy property in Greece you need to meet two requirements:

## 01 to be issued with a Tax Identification Number (TIN)

In order to apply for a Tax Identification Number (TIN) you need to present yourself at the Administrative and IT Support Department of a Local Tax Office (DOY).




*The TIN is a unique nine-digit number which serves as your personal reference number in the tax system. It is issued to each taxpayer by the Tax Administration and identifies them individually.*

## 02 file the Property Transfer Tax Return (*Dilosi Forou Metavivasis Akinitou - FMA*) with the DOY and pay the resulting tax.

Prior to signing the property purchase contract, anyone buying property in Greece is required to pay the Property Transfer Tax which amounts to 3% of the taxable property value. This FMA Return is signed both by you and the seller and is then submitted with the DOY which is competent for the area where the property is located.

*The FMA may be paid either in banking institutions or directly at the competent Tax Office by credit card, debit card or cheque.*



*Ask at the competent Tax Office whether you are exempt from the Property Transfer Tax.*

## are you a foreign investor?

In case you are a third-country national, you are granted a five-year residence permit in Greece, as long as the property value indicated in the purchase contract amounts to a minimum of 250.000€.

**The residence permit may be renewed for an additional five years on condition that you remain the owner of the property in question.**



*Should you sell your property, you may still maintain the residence permit provided you purchase another property of the same notarial value, i.e. a minimum of 250.000€.*

# after the purchase

As the owner of property in Greece you are required to comply with the following main tax obligations:

## 01 file the Property Data Statement (E9)

The Property Data Statement is due to be filed within the first **(30) days** from the date the contract was signed. The E9 statement is submitted only electronically through the application **Δήλωση Ε9/ ΕΝΦΙΑ** (E9-Property Statement/ Property Tax) at [www.aade.gr](http://www.aade.gr).

In order to do so, you need to have been granted access to the Taxisnet e-services.


 Please visit **Υπηρεσίες Πιστοποίησης** (Identification Services) to find out how to obtain your username and password.

 **Failure to file the Property Statement is not time-barred and late filing incurs heavy fines.**


## 02 pay the annual Property Tax (ENFIA)

There is an option to make either a one-off payment or in equal monthly installments.

 Please visit **Τρόποι Πληρωμής Δημοσίων Εσόδων** (Public Revenue Payment Methods) for more information.



Taxisnet is an online application developed and supported by the Tax Administration which allows taxpayers to stay informed and comply with their tax obligations.



Property Tax (ENFIA) is calculated on an annual basis on all property you owned on the 1st January of the current year, irrespective of any modifications or changes in the property during the year.

# I wish to rent out my property

As the owner of property in Greece you may choose to rent out your property. In such case, you are to comply with the following main tax obligations:

## 01

### file the rental agreement data

In case of **long-term rental** you are required to:

- electronically file the rental contract at **Μισθωτήρια Ακινήτων** (Property Rental) by the end of the month following the signing of the rental agreement.



Please visit **Οδηγίες Χρήσης** (User's Guide) to find out more about Property Rental.

*long-term rental*

In case of **short-term rental** through online accommodation-sharing sites you are required to:

- register online at the Short-Term Property Accommodation Register in order to obtain a unique number of property.
- upload the unique number of property in each and every digital platform through which you rent your property.
- file the Short-Term Accommodation Return for each and every contract within the scope of sharing economy at the **Βραχυχρόνια Μίσθωση Ακινήτων** (Short-Term Property Rental) application.
- finalize your image at the Short-Term Property Accommodation Register **by 28-Feb** every year so that the derived income per payee be defined.



Please visit **Εγχειρίδιο Χρήσης** (User's Manual) on Short Term Rental to find out more about the Short-Term Property Register.

*short-term rental through online accommodation-sharing sites*



**! Save the date!**

## 02

### declare the income generated from either the long-term or the short-term property rental

- in the annual Income Tax Return (E1 Form)
- in the Detailed List for Property Rental (E2 Form), which is filed together with the E1 Form.



Please visit the application **Δήλωση φορολογίας εισοδήματος ΦΠ (E1-E2-E3)** (Income Tax Return E1-E2-E3) to find out more about E1 Form.



Please visit **Δήλωση φορολογίας εισοδήματος ΦΠ (E2)** (Income Tax Return E2) to find out more about E2 Form.

# I wish to sell my property

As the owner of property in Greece you may choose to sell your property. In such case, you are to comply with the following main tax obligations:

## 01

### to have met all tax obligations

If you wish to sell your property, all tax obligations arising from its ownership and use as described above need to have been met (e.g. Property Statement Filing or outstanding debts).

## 02

### issue an ENFIA Certificate

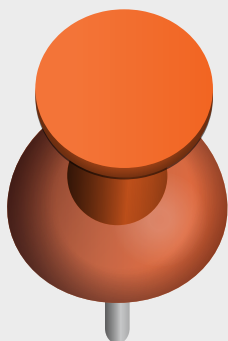
An ENFIA Certificate has to be issued if you wish to sell your property.

## 03

### file the Property Data Statement (E9)

Following the property sale you are required to file the Property Data Statement within thirty (30) days from the date the contract is signed.

 Please visit [Δήλωση Ε9 / ΕΝΦΙΑ](#) (Property Data Statement E9/ ENFIA) to find out more about the ENFIA Certificate and the Property Data Statement.



### please keep in mind!

The English version of the tax applications is under construction.

They are currently available in Greek only.

**We are sorry for the inconvenience!**

## **INDEPENDENT AUTHORITY FOR PUBLIC REVENUE**

+30 210 337 5000, +30 213 152 5000

10, Kar. Servias Str., Athens 101 84

[www.aade.gr](http://www.aade.gr)

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**powered by: Directorate of  
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