

SHORT-TERM RENTAL

BROCHURE



ΑΑΔΕ

Independent Authority
for Public Revenue (IAPR)

AREAS OF INTEREST

Short-Term Property Rentals

via digital platforms

Short-Term Property Rentals

with a Special Operating Logo (ESL)

Short-Term Property Rentals

without the use of digital platforms





SHORT-TERM PROPERTY RENTAL

Short-Term Property Rental in the context of the sharing economy is defined as the leasing of Property which is carried out via digital platforms, for a specific time period of less than one year and when no other services are provided apart from accommodation and bed linen.

DIGITAL PLATFORMS

.....

Digital Platforms are defined as those platforms that provide specialized tools for the electronic arrangement of the rental agreement and are not limited to the promotion of the Property.

.....

Do you proceed in or intend to proceed in Short-Term Property Rentals by using or not digital platforms?

In such case you address the following core tax obligations.



SHORT-TERM PROPERTY RENTALS VIA DIGITAL PLATFORMS



1

To register the Property on the website of IAPR and, specifically, on the "Short-Term Stay Property Registry". Concluded the registration procedure a number of entry (AMA) will be attributed to each property.

2

To visibly display the number of entry (AMA) when posting the property on the digital platforms and in any advertising tool.

3

To submit a "Statement on Short-Term Stay" for each short-term rental. The deadline for each statement is until the 20th day of the following month from the day of tenant's departure from the property and is submitted via the above electronic application.

4

To finalize the data you have registered in the "Short-Term Stay Property Registry" until the 28th of February of the year of the submission of the Income Tax Statement in order to determine the taxable income per income beneficiary.

Necessary condition for the submission of the "Statement on Short-Term Stay" is the registration of the property in the Property Registry.





SHORT-TERM PROPERTY RENTALS WITH A SPECIAL OPERATING LOGO (ESL)

In case that a Special Operating Logo (ESL) of Tourist Furnished Villa of the Special Regime has been given and you rent a property for a short-term via digital platforms of the sharing economy, you have the following obligations.

1

To register the villa in the "Short-Term Stay Property Registry". Concluding the registration procedure you will not receive a number of entry (AMA) and instead of this the ESL (with the prefix ESL at the beginning) should be posted on digital platforms.

2

To submit the "Statement on Short-Term Rental" for each short-term lease. The deadline for each statement is until the 20th day of the following month from the day of the tenant's departure from the property and is submitted through the application of "Property Registry".

3

To finalize the data registered in the "Short -Term Stay Property Registry" until the 28th of February of the year of the submission of the Income Tax Statement, in order to determine the taxable income per income beneficiary .

When hotel type enterprises proceed in short-term rental via digital platforms of the sharing economy, they are obliged to post their Special Operating Logo (ESL) to each accommodation listing.



For more information, you can visit the [Short-Term Property Rentals via digital platforms](#).



SHORT-TERM PROPERTY RENTALS WITHOUT THE USE OF DIGITAL PLATFORMS

Short-Term Property Rentals carried out without the use of digital platforms, via oral or written agreements, are treated as common civil leases and you have the following obligations.

1

To submit for each lease a "Declaration of Particulars of Tenancies of Immovable Property" (lease agreement) via the electronic application of the IARP, by selecting from the Type of lease: "Short-Term Rental without the use of digital platform".

2

To declare your income from the lease of your property in the Detailed List for Immovable Property Rents (form E2) and submit it together with the Income Tax Declaration (form E1) of the tax year concerned.

The deadline for the submission of this statement is until the end of the month following the start of the lease.



For more information, visit the link: [Income - Immovable Property Rent Agreements](#).



ΑΑΔΕ

Independent Authority
for Public Revenue (IAPR)