



ΑΑΔΕ
Ανεξάρτητη Αρχή
Δημοσίων Εσόδων

ΥΠΗΡΕΤΟΥΜΕ ΠΙΣΤΑ
ΔΗΜΟΣΙΟ ΣΥΜΦΕΡΟΝ
ΚΟΙΝΩΝΙΚΟ ΣΥΝΟΛΟ

TOURIST ACCOMMODATION LISTINGS
AVOID COMMON MISTAKES



THE STATE OF PLAY IN GREECE

According to the Greek legislation, when a premise in Greek territory is listed for tourist accommodation purposes, the legal license number of the premise should also be displayed in the listing entry [L. 4446/2016 (Ministry of Finance), L. 4276/2014 and L. 4179/2013 (Ministry of Tourism)]

Failure to display a legal license number is a violation of the law and entails penalties to the participants.

For tourist accommodation purposes two types of license numbers are provided in Greece covering all cases, one referring to tourism companies while the other refers to Short -Term Rentals.

Specifically:

TOURISM COMPANIES

Tourism companies are provided with the Special Operating Logo ("ΕΣΛ" is the Greek acronym) which is a unique sixteen **(16)** digit number where all digits are numbers except of the **fifth** digit which is a Greek letter.

In some cases the Special Operating Logo can be substituted by the Notify Business Number ("ΜΑΓ" is the Greek acronym) which is a unique seven **(7)** digit number with no special check digit form.

SHORT -TERM RENTALS (STR)

Short -Term Rentals are provided with the Property Registration Number ("ΑΜΑ" is the Greek acronym) which is a unique eleven **(11)** digit number.

According to the Greek law, posting a property on any digital platform, or using any other means of promotion, requires the use of one of the three aforementioned numbers by the Administrators /Managers.



AVOID COMMON MISTAKES

To avoid common mistakes the IAPR suggests that the Property Administrators /Managers enter a valid license number for each premise in the exact form provided by the Greek Authorities:

- acronyms (ΕΣΛ/ΜΑΓ/ΑΜΑ/ΜΗΤΕ) should NOT be added before the number
- the zero digits (usually at the beginning or at the end of the number) should NOT be omitted.
- "ΑΜΑ" numbers must have 11 digits / "ΕΣΛ" numbers must have 16 digits / "ΜΑΓ" numbers 7 digits /

It is pointed out that:

- those who have received a Notify Business Number "ΜΑΓ" in replacement of their Special Operating Logo "ΕΣΛ", should post the "ΜΑΓ" and not the "ΕΣΛ"
- you cannot use the same "ΑΜΑ" number for listing different properties on a digital platform.

REMINDER: If you earn income from a real estate located in Greece you should pay taxes in Greece regardless of your tax residency.