



ΑΑΔΕ
Ανεξάρτητη Αρχή
Δημοσίων Εσόδων

ΥΠΗΡΕΤΟΥΜΕ ΠΙΣΤΑ
ΔΗΜΟΣΙΟ ΣΥΜΦΕΡΟΝ
ΚΟΙΝΩΝΙΚΟ ΣΥΝΟΛΟ

SHORT-TERM RENTAL (STR) VIA DIGITAL PLATFORMS

CORE OBLIGATIONS



ARE YOU A TOURISM COMPANY PROCEEDING IN SHORT-TERM RENTALS VIA DIGITAL PLATFORMS?

- ✓ Tourism accommodation companies in Greece have obligation to receive and post either a Special Operating Logo ("ΕΣΛ" is the Greek acronym) or a Notify Business Number ("ΜΑΓ" is the Greek acronym) on each listing or other means of promotion of their property.
- ✓ For the rest of their tax obligations in Greece (CIT, VAT etc.) we recommend seeking advice from a tax professional.

IF YOU ARE NOT A TOURISM COMPANY

In such a case you address the following core tax obligations in Greece:

- ✓ To register each Property on the IAPR's website [STR Property Registry](#) to receive a registration number (AMA is the Greek acronym).
- ✓ To visibly display the AMA when listing the property on the STR digital platforms.
- ✓ To submit the "Statement on Short-Term Stay" for each short-term rental stay by using IAPR's [STR Property Registry](#) web application. The deadline for each Statement is the 20th day of each month. All rentals that departed the previous month must be declared.
- ✓ To review and finalize the taxable income per income beneficiary (i.e. co-owners, manager) in the "STR Property Registry" until the 28th of February of the year.
- ✓ To submit the annual Income Tax Return where total income from STRs should be declared.

ARE YOU THE ADMINISTRATOR OF A TOURIST FURNISHED VILLA WITH A SPECIALIZED OPERATING LOGO (ΕΣΛ)?

- ✓ In such a case you address the same tax obligations in Greece as above ("not a tourism company") with a slight modification on registering your Property in IAPR's website [STR Property Registry](#). When the registration is concluded you will not receive an AMA, because you already have a legal number (ΕΣΛ).