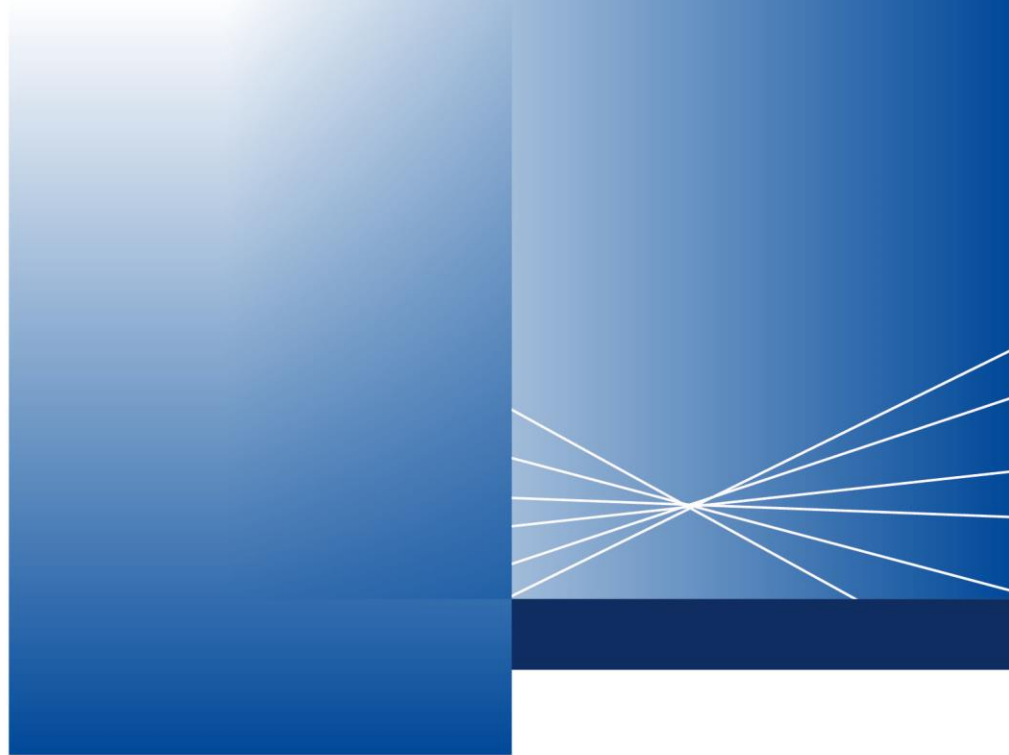




**ΑΑΔΕ**

Independent Authority  
for Public Revenue (IAPR)

SERVING PUBLIC INTEREST  
AND SOCIETY AT LARGE



# Frequently Asked Questions for Rent Refund (Article 70 Law 5217/2025)

ATHENS, 1 DECEMBER 2025

1. **Q How is the subsidy in the form of rent refund calculated?**

**A** The annual subsidy corresponds to the amount of one twelfth of the annual rent paid in the previous year for the main residence as well as for each student residence. If, for example, from September to December 2024 a monthly rent of €300 was paid for student residence, i.e. a total of  $€300 \times 4 = €1,200$ , the annual subsidy amounts to  $€1,200 / 12 = €100$ .

2. **Q How is the subsidy in the form of a rent refund calculated in the case of successive leases of a main or student residence during the previous year?**

**A** The annual rental cost is found from the sum of the rents paid during the year and the amount of the subsidy to be paid amounts to 1/12 of the total annual rental cost. If, for example, from January to June 2024 the monthly rent of the main residence was €400 (total €2,400) and from July to December you move to a new main residence, with a rent of €450 (total €2,700), the total annual lease for the main residence amounts to €5,100 and the rent refund will amount to  $€5,100 / 12 = €425$ .

3. **Q What is the amount of the subsidy for the main residence?**

**A** The law provides for a double limit: For the main residence, the subsidy amounts to 1/12 of the annual leasing cost. The subsidy cannot exceed €800. The limit of €800 is increased by €50 for each dependent child included in Table 8.1 of E1 of the taxpayer's income tax return, but cannot exceed 1/12 of the annual leasing cost. In the event of termination of the marital relationship, the increase is applied to each of the parents.

(a) For example, if a tenant without children paid an annual rent of €12,000, 1/12 of the expenditure amounts to €1,000. He is entitled to the maximum amount of subsidy (€800).

(b1) If the tenant has two dependent children and paid an annual rent of €12,000 (1/12 of the expenditure = €1,000), he is entitled to the maximum amount of subsidy (€800) **increased by €100 (€50 per child)**, therefore the subsidy he will receive is €900, as this is less than 1/12 of the annual expenditure (€1,000).

(b2) On the contrary, if, in the previous example, the annual rent paid is €6,000 ( $500 \times 12$ ), then the amount of the subsidy is equivalent to 1/12, i.e. €500, without calculating an increase due to the two children, **as the subsidy cannot exceed 1/12 of the annual expenditure.**

4. **Q What applies to student residences?**

**A** For student residences, the subsidy amounts to up to €800 per year for each student. ATTENTION: In the case where rent is paid for a student residence that is used by more than one dependent child of the taxpayer and his or her spouse, the subsidy is paid once.

5. **Q I paid €900 per month in rent for my main residence for the entire year of 2024 and I have three dependent children. How much am I entitled to?**

**A** One twelfth of the total annual rental cost of €10,800 amounts to €900. The €800 amount of the subsidy provided for by law is increased in principle, due to the three children (€50 for each child) to €950, **but cannot exceed 1/12 of the annual cost you paid for the rental of your main residence**. Therefore, in your case you will receive a subsidy of €900 (=1/12 of the annual cost paid for 2024).

6. **Q Is an application required for payment of the subsidy?**

**A** The financial subsidy is paid automatically to the beneficiary's account (IBAN) that has been notified to the IAPR, without the need to submit an application, based on the information in his tax return as it has been prepared by the last working day of September.

7. **Q In what cases is a request submitted to the IAPR?**

**A** According to article 8 of Decision 1132/2025 of the Deputy Ministers of National Economy and Finance, special cases of eligible tenants are provided for who submit the relevant supporting documents through the "My Applications" application on the myAADE digital portal, no later than December 31 of the year of payment of the subsidy.

Specifically:

In cases where the lessor:

- is not required to submit a declaration of information on the lease of real estate (Public) or
- submit a handwritten declaration of real estate rental information (e.g. minors)

Beneficiary tenants must submit, by 20/10/2025, the required, as appropriate, supporting documents (rent slip, proof of rent payment, certificate of studies) to the IAPR service responsible for receiving their income tax return. The submission of supporting documents is done digitally through the "My Requests" application on the myAADE digital portal (myaade.gov.gr), and is necessary in order for the subsidy to be paid by the end of November 2025.

If the above supporting documents are submitted after 20/10/2025 and no later than 31/12/2025, the subsidy will be paid in the following year.

Also, in special cases of non-payment of subsidy, specifically due to:

- incorrect application of the property criterion for student residences
- failure to establish that the conditions for granting the subsidy are met for all student residences of a family
- rent discrepancy due to payment of a larger amount, provided that this amount has been included in form E1 of the tenant's income tax return, and results from the contractually agreed upon

Beneficiary tenants can submit until 31/12/2025 digitally through the "**My Requests**" application on the myAADE digital portal ([myaade.gov.gr](http://myaade.gov.gr)), the relevant supporting documents (rent slip, study certificates, bank receipts for the payment of the rent) to the IAPR service responsible for receiving their income tax return, in order for the subsidy to be paid in the following year.

8. Q **What criteria are considered for the granting of subsidy for the rented main residence?**

A **Income criteria** (annual family income):

- Unmarried: up to 20,000 euros.
- Married or Members of a Cohabitation Agreement: up to 28,000 euros, increased by 4,000 euros for each dependent child.
- Single-Parent Families: up to 31,000 euros, increased by 5,000 euros for each additional dependent child, beyond the first.

**Asset criteria:** The total value of the real estate (based on Unified Property Tax data for the year of payment of the subsidy) must not exceed:

- 120,000 euros for unmarried people.
- 120,000 euros, increased by 20,000 euros for the spouse or cohabiting partner and each additional dependent child.

9. Q **What criteria are considered for the granting of subsidy for a rented student residence?**

A Only the income criteria listed above are considered, regardless of whether the student residence is declared on the parents' tax return or as the main residence on the student's own tax return.

10. Q **I am 25 years old, rented a main residence for 2024 with an annual rent paid of €8,520, study at a Greek university, and submitted an income tax return for the tax year 2024 due to income from rental of residential properties**

**amounting to €12,000. What criteria will be applied and what amount of subsidy am I entitled to?**

**A** Only the amount of annual income is considered, as the subsidy concerns a student residence. The subsidy amounts to €710.

**11. Q** **Divorced parents with one dependent child. Each rents a main residence. The first paid an annual rent of €8,520 and the second paid €12,000, respectively?**

**A** The first is entitled to a subsidy of €710. The second is entitled to a subsidy of €850 as one twelfth of the annual expenditure paid is €1,000 which is limited to €850 (maximum amount of €800 which is increased by €50 due to the dependent child).

**12. Q** **When is the lease considered active in order to grant the subsidy?**

**A** In order to verify an active lease, a declaration of real estate lease information must have been submitted. It is noted that leases are considered active even if their duration has expired, as long as a declaration of termination of the lease has not been submitted.

However, for cases where the lessor:

- is not required to submit a declaration of information on the lease of real estate (Public) or
- submits a handwritten declaration of real estate rental information (e.g. minors)

The required supporting documents, as applicable (rent slip, proof of rent payment, certificate of studies) are submitted to the IAPR department responsible for receiving their income tax return, through the "My Requests" application on the myAADE digital portal ([myaade.gov.gr](http://myaade.gov.gr)). For those tenants who belong to these categories and did not submit the required supporting documents by 20/10/2025, the subsidy will be paid at a later stage, provided that they submit them no later than 31/12/2025.