



# Expenses and Documents for Real Estate Sales in Greece

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# Which are the supporting documents and expenses of real property sellers?

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## 1. Tax clearance certificate for the sale of real property

issued either by taxisnet -if the seller has no outstanding tax liabilities-, or by the competent Tax Office of the seller. In this second case, the certificate must also indicate the real property to be transferred.

## 2. Certificate of non-debt of real property tax (TAP)

Issued by the Municipality to which the property belongs. In order for the owner to obtain the TAP certificate, he must submit to the competent department of the Municipality:

- a recent PPC bill
- real property ownership contract

However, in case that the transferred real property is a plot of land without a building in it, no TAP certificate is required.

### 3. Insurance clearance certificate and tax certificate by the competent IKA department

if the seller is or was a trader, freelancer or a member of a company or consortium, or if in the last decade he has been building or built a house or if he has bought a house built in the last decade. This certificate is issued specifically for the transfer of real property by the Construction Department of IKA to which the property being transferred belongs (a non-debt service note may be requested from IKA to which the seller's business belongs). If there are no outstanding debts, this certificate may be obtained online by a Notary, but only if it regards a land plot without any buildings in it or on behalf of the contractor and the landowner.



## 4. Ownership titles of the real property to be sold

These may be the real property purchase contract or the acceptance of an inheritance in case that the property came into his/her hands as an inheritance.

## 5. In case that the real property has come into the hands of the seller from a donation, parental benefit or inheritance

after 31/12/1989, then a certificate issued by the competent Tax Office is required certifying that the donation / parental benefit / inheritance was legally registered and that no tax is due.

## 6. A certificate

Of the real property's registration in the Land Registry office by the current owner, at the time of its purchase.

## 7. Cadastral extract

certifying that the property was timely registered in the files of the National Cadastre. The KAEK number, - quite often mentioned-, is the special 12-digit number of each registered property, each digit of which identifies something specific, for example, the Prefecture, the Municipality or Municipal District or the Community in which the plot is located, the "cadastral sector", the "cadastral unit" and the serial number of the plot within the unit.





## 8. A solemn statement

(Legalized by the competent Tax Office) in which the seller shall state that the property has been included in the E9 tax module.

## 9. A solemn statement

(Legalized, also, by the competent Tax Office) in which the seller shall state that he is not liable to file a Large Property tax statement or in the case that he is liable, a related certificate on the submission of such a statement.



## 10. A solemn statement

to the competent Tax Office in which the seller shall state that in the last five years the said property did not confer any income to him/ her. In the case that the property was rented, a corresponding solemn statement must be submitted to the competent Tax Office in which the seller shall state that the property conferred income that was included in the income tax statement submitted by the seller

## 11. A certified copy

of the building permit from the competent Town Planning Office, if the property was built after 14/3/1983, otherwise a solemn statement of both the seller and the buyer certifying that the building was built before that date.





## **12. A certificate from the competent Municipality**

Certifying that there are no outstanding debts of the property regarding contribution to land and money.

## **13. A certificate**

On the payment of the Single Property Tax (E.T.A.K)

## **14. Topographic drawing**

with statements of L. 651 / 1977 and L. 1337 / 83 by the drafting engineer, in case that the transferred property is a plot.

## **15. An Authorization by the Prefect**

if the property is located in an area which is characterized as a border one.



## 16. Energy Performance Certificate

Since 1.1.2011 for each property with a surface area of more than 50 sqm, an energy performance certificate is required.

## 17. Certificate of non-existence of unauthorized constructions

Solemn statement of Law 4495/2017 (certificate of non -existence of unauthorized constructions or settlement thereof in the case of their existence).

## 18. Full particulars

of the seller, profession, address, TIN and competent Tax Office.







# What are the expenses borne by the real property seller?

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1. **Engineer's fee** for the statement of Law 4495/2017 (certificate of non existence of unauthorized constructions or settlement thereof in the case of their existence).
2. **Energy Inspector -engineer's** for the preparation of the Energy Performance Certificate of the property.
3. **Lawyer's fee.** This is now optional. However, the legal support during the property purchase process ensures the smooth and safe completion of the process.
4. **Real property agent's fee.** Everything that has been signed in the property suggestion order.



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Thank you!

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