

Greece

Greece Executes Updated Memorandum of Cooperation with Digital Platforms

20 September 2023

Report from our correspondent Dr Vassilis Dafnomilis

The Independent Authority for Public Revenue (*Ανεξάρτητη Αρχή Δημοσίων Εσόδων*) has signed an updated Memorandum of Cooperation with the digital platforms operating in Greece. According to a press release, the agreed amendments lead to a qualitative and quantitative upgrade of the exchanged data in order to be managed more effectively by the authority, with the aim to fully ensure the identification of property managers for compliance and audit purposes.

Under the updated agreement, the digital platforms covered under the memorandum will:

- implement syntactical checks in the field where property registration numbers (PNRs) are listed to prevent errors and violations by managers;
- transmit the name and surname of an account holder's International Bank Account Number (IBAN) for identification and verification of managers;
- include the total annual rentals (overnights) for each listing;
- return to the authority, in file format, data regarding the property managers who failed to comply after receiving notifications to provide correct PRNs; and
- exchange data in a specific file format to streamline and expedite the process of effective management of the exchanged data.

Furthermore, the practice of categorizing listings into short-term and long-term rentals based on their commercial model is extended to all platforms.

The above is provided in a press release dated 18 September 2023 (available as a PDF [here](#) in Greek and [here](#) in English).

Greece - Greece Executes Updated Memorandum of Cooperation with Digital Platforms (20 Sep. 2023), News IBFD.

Exported / Printed on 6 Mar. 2024 by hkermadi@deloitte.lu.