

Real Estate Tax factsheet 2026 – Greece

On this factsheet you will find key information on relevant tax rates in 2026 for real estate owners and investors operating in the Greek real estate market.

RSM

Individuals

Personal Income Tax – Rental Income

Qualifies as	Rate
Investment income	Taxed on a progressive scale of 15% to 45% minus 5% of the respective income
Business income (in case of short-term leases of more than 2 properties or provision of services)	At 22% of the actual rent minus costs of the property

Personal Income Tax – Capital Gains

Qualifies as	Rate
Investment income	Capital gains realised by individuals are generally taxable at a rate of 15%. By exception capital gains realised by individuals on the disposal of real estate are exempt until 31 December 2026.

Dividend Withholding Tax and Personal Income Tax – Dividends

Qualifies as	Rate
Income derived from a RE company	5% WHT

Real Estate Transfer Tax

Qualifies as	Paid by	Based on	Rate
Real Estate	Buyer	Objective (Tax) Value	3%
Shares in RE company	Seller	Capital Gain	15%

Companies

Corporate Income Tax – Rental Income

Qualifies as	Rate
Corporate income	22% of the actual rent minus costs

Corporate Income Tax – Capital Gains

Qualifies as	Rate
Corporate income	22% of the sale price minus book value

Real Estate Transfer Tax

Qualifies as	Paid by	Based on	Rate
Real estate	Buyer	Market value	3%
Shares in RE company	Buyer	Sale price minus book value	22%

Individuals and companies

Value Added Tax (VAT)

Qualifies as	Paid by	Based on	Rate
Supply of Real Estate is VAT exempted until end of 2026	Buyer	Transaction value	24%
Renting commercial property (optional)	Buyer	Base rent	24% or 3,6% duty

It is noted that as a main rule, VAT and Real Estate Transfer Tax cannot be applied to the same real estate transaction

Local taxes

Local Real Estate Duty (TAP): 0.025% – 0.035% of the assessed value, paid to the municipality.