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ENFIA recalculation window

Property owners who spotted mistakes in the details they submitted have 10 days to fix them

Taxpayers who have identified errors in their real estate details have 10 days to correct the mistake in the E9 form of their tax declarations.

After clearing this year's Single Property Tax (ENFIA), thousands of taxpayers reportedly found that they had filled in incorrect information in the asset statement form in previous years.

However, the discrepancy in the tax was so small that it did not make any difference to them, unlike this year's clearance where the new revised zone prices were taken into account, almost at commercial price levels, and resulted in very high taxes.

Now, those property owners are able to correct their property data on E9 until next Friday, July 29, so that their ENFIA bill for this year is recalculated.

Along with them, those who are entitled to a 50% or 100% discount of ENFIA and also had not declared their real estate information correctly will need to proceed with corrections too.

For all these cases the AADE will carry out a new calculation based on the property situation of the taxpayers as it will be reflected on the amending E9 declarations E9.

For those who have already been granted a 50% or 100% discount in ENFIA, the percentage of the discount granted with the first issued administrative determination of the tax, i.e. with the first settlement of the real estate tax, is taken into account.

Property owners fixing their E9 details should select the year they want to submit an amended E9 for and insert/change/delete property of tables 1 and 2. If they enter a property, they must fill in all the mandatory fields regarding the property's descriptive data and geolocate the

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property either by selecting the prefecture, municipal apartment and block streets, or by selecting the opening of the objective property value determination map.

For E9 property declarations from the year 2013 onwards, it is mandatory to indicate the electricity supply number of the buildings in which owners have full ownership or usufruct.

Owners challenge property tax

More than a thousand property owners in Greece are about to take recourse to the courts against their Single Property Tax (ENFIA) bill, as the government has already conceded that there have been some errors in their calculation.

Approximately 1,500 property owners who saw this year's ENFIA rise sharply have filed complaints with the Tax Dispute Arbitration Department. The owners in question cite the large increase in zoning prices in the areas where they own their properties, which led to the increase in ENFIA. They also talk about prices that do not correspond to reality, as there were no contracts that show the conditions and trends that prevail in the market.

Naturally, these appeals will be dismissed, as there is no getting around the legislation. The agencies responsible for the new zone rates followed the law to the letter, resulting in large increases in some areas.

Those appealing know that. However, the arbitration department is the stepping stone for them to take their challenge to the administrative courts.

After four months (which is the maximum decision period for the arbitration), i.e. in October, they can appeal to the Administrative Court of First Instance, in order to create the conditions for conducting a pilot trial at the Council of State, which will also judge the constitutionality of the new regulations.

There are also many owners who are reacting to the new law on ENFIA, arguing that it burdens those who have properties worth more than 400,000 euros each by tens of thousands of euros per year, compared to owners who own property of equal value, but distributed among more properties of lower value each, but also those with assets exceeding €500,000, combined with large increases in property values in some areas and especially (unprofitable) urban plots, leading to literally huge tax charges.

Prime Minister Kyriakos Mitsotakis recently spoke about errors in ENFIA which must be corrected. The services of the ministry have collected data from various regions of Greece where extreme hikes were noted. However, it has not yet been decided how they will be dealt with.