



The Legal 500 Country Comparative Guides

Greece: Real Estate

This country-specific Q&A provides an overview of real estate laws and regulations applicable in Greece.

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1. Overview

The institution of ownership and, by extension, the law of real property is primarily established and protected by the Greek Constitution and the Civil Code. However, limitations may be legally imposed on the right of ownership in cases concerning public interest.

The real estate regime in Greece has undergone only slight changes mostly associated with environmental issues, residential needs and better organization, and the regulation of short-term leases in the context of sharing economy via digital platforms.

In an aim to revitalize the real estate market, ease the tax burden on appr. 4 million Greek homeowners and change the mix of economic policies towards new investments and growth of the national product, a recent legislative development, namely the enactment of law 4621/2019, significantly reduces the Annual Real Estate Ownership Tax (ENFIA) paid by individuals. The law introduces an income-based reduction of the ENFIA property tax and a plan for individuals and business owners who owe tax debt that allows for repayment in up to 120 installments.

Further, the Greek Prime Minister just recently announced a three-year suspension of Value Added Tax (VAT) on new building permits and on unsold properties built after 1.1.2006. Aim of the measure is to ease the huge stock of unsold properties and stimulate the construction activity. The exemption covers all real estate properties in the Greek market. The VAT exception is also valid for “antiparochi”, where owners provide the land to builders in exchange for a number of future apartments.

This measure is contained in the list of measures included in the draft tax bill which shall soon be set under public consultation with the aim to attract investments and boost the real estate property market at large.

2. How is ownership of real estate proved?

All rights in rem over land are mandatorily registrable. Contractual rights over land (e.g. “loan for use”) are not registrable with the exception of long-term leases (exceeding 9 years) contractually concluded.

The right of way under Art. 1120 CC is not registrable neither are the mandatory servitudes provided in law 3741/1929 regarding the ownership of storey in a building.

Greece operates, in parallel, two registration systems of rights in rem i.e. the National Cadastre system and local Land Registries, which are being progressively replaced by the National Cadastre system. Registration with the Land Registry and/or the Cadastral Office is a prerequisite for the perfection of a real estate transaction (the transfer of ownership or other in rem rights). Therefore, lack of registration results in the non-transfer of ownership or in the non-creation or non-abolition of a right in rem over immovable property. With respect to the system of the Land Registries, there is no probationary period following first registration for ownership rights, meaning that registration becomes effective as of the date

of its completion. However, the registration of ownership rights does not produce any irrebuttable evidence of such rights.

As per the National Cadastre, after expiration of a 7 or 14-year-period (depending on the specific area) from the date of the commencement of operation of the Cadastral Office, initial registrations are considered to be final and establish irrefutable evidence of each property's ownership. Posterior registrations, produce full, however, rebuttable evidence of such rights.

3. Are there any restrictions on who can own real estate?

There are restrictions for the acquisition of property rights in border zone areas of the country by individuals or companies that are not nationals of an European Union (EU) or European Free Trade Association (EFTA) country, and for the transfer of company shares or any change of partners of the companies that have ownership rights over assets located within such border zone areas. Permission needs to be obtained via application to a special commission prior to acquiring or renting the real estate or before proceeding to any shareholders' structure change.

The commission is composed by the Secretary - General as president and his deputy, and representatives from the Ministries of Defense, Economy and Marine and Citizen Protection, who are appointed with their deputies by the respective authorities. The committee is authorized to suspend the restrictions, provided that it decides at a majority of the total number of members, and that the representative of the Ministry of Defense casts an affirmative vote.

4. What types of proprietary interests in real estate can be created?

Real property rights include the right to ownership (Article 999 CC); easement rights/servitudes (Article 1118 CC); and the right to mortgage (Article 1257 CC).

5. Is ownership of real estate and the buildings on it separate?

Landowners also own any building thereon. However, in case of horizontal ownership, apartment owners are co-owners of the land thereon.

The right to a real estate diverges from the right to a building constructed thereon in the case of "surface right" on public property, where the right to building is conferred to a third party who is not the owner of the land (article 19 of law 3986/2011, as amended).

6. What are common ownership structures for ownership of commercial real estate?

Both individuals and legal entities may hold and exercise rights over commercial real estate. Foreign ownership is generally permitted.

A common entity form that is used to invest in real estate and manage income deriving from real property assets is the Real Estate Investment Company. These entities benefit from a

special tax framework, including exemptions from property transfer tax on acquisition, capital gains tax on the sale of property, tax on dividends, etc.

7. What is the usual legal due diligence process that is undertaken when acquiring commercial real estate?

The buyer shall appoint a lawyer to perform a thorough legal due diligence of the property prior to proceeding to the execution of any deed or agreement. Legal due diligence is performed with the Land Registry or Cadastre of the region in which the property lies. Greek notaries are not obliged to (and will not) perform such a due diligence.

Property due diligence typically involves:

1. a review of the deeds recording acquisition for a minimum “20-year lookback period” (the period required to acquire property by usucaption or adverse possession). Such period is commonly longer extended for precautionary purposes;
2. verification of the sequence of transfer transactions and the respective registration of title deeds with the competent local land register or cadastral office to:(a) confirm that the proposed seller or any predecessor in title has not disposed of the property; and (b) determine any registered liens (mortgages or prenotations thereof);
3. a review of the property’s planning and zoning status and confirmation of its location and dimensions;
4. a review on possible forestry and/or archeological restrictions;
5. a similar review of buildings and structures (including building and similar permits and compliance with applicable legislation); and
6. a review of leases and financing or other contracts, if applicable.

Technical due diligence is performed by a civil engineer and aims to ensure that the property meets all legal requirements for the construction of buildings to be allowed and, in cases where the property to be purchased is already built, to determine whether the already existing building(s) include any illegal constructions which must be legalized according to the relevant laws. Even in cases where the property does not include any illegal constructions, the transfer may be performed only after a civil engineer certifies in writing that it does not include such constructions.

The minimum prerequisites for the transfer of ownership of real estate are:

(a) signing of a relevant notarial deed by the contracting parties, describing the property, the price and possibly other terms. According to the law any agreement pertaining to the conveyance of a real property right should be in a notarial form;

(b) registration of such deed with the competent Land Registry/Cadastre.

In the context of a real estate transaction, the seller provides representations and warranties to the buyer with respect to the non-existence of any actual or legal defects over the asset. More specifically, such representations and warranties confirm, inter alia, the full and undisputable title over the asset, the absence of any liens or encumbrances and of any third-party claims, compliance with town-planning, environmental, forestry or archaeological restrictions and that all necessary permits and licenses have been duly issued and are still valid and in force etc. Additional representations and warranties may be given depending on the type of the asset and its particulars (for instance location and permitted use). The seller's liability for the warranties and guarantees can be mitigated by the buyer's lack of diligence in checking the legal and actual status of the property being transferred.

There is also a number of additional technical and tax requirements which should be observed for the validity of the real estate transaction, such as:

Payment of the corresponding transfer tax.

Issuance of a certificate evidencing that there are no outstanding dues for Real Estate Unified Ownership Tax (ENFIA) (i.e. a real estate property tax).

Further, a series of additional certificates are required to be issued prior to the conclusion of any real estate transfer as the notaries safeguard proper compliance of real estate transactions with all sorts of regulatory requirements surrounding real estate property such as zoning, planning, forestry, coastline. For instance, a so-called "energy performance certificate" upon the time of completion of the building's construction or renovation is provided by Law 4122/2013.

The seller may be liable to the buyer under: (a) Civil Code sales' provisions from breach of warranties and representations; (b) relevant provisions of the Greek Civil Code on defects; (c) negotiations; (d) tort provisions when knowingly making false declarations, which may also result in criminal liability. The enforcement of the above provisions may result in claims for compensation, annulment of the contract, or reduction of the sale price.

8. What legal issues (if any) cannot be covered by usual legal due diligence?

Certain undetectable circumstances in a legal due diligence, such as acquisition by possession (usucaption/adverse possession), which may not be publicly registered, may impair the property rights. However, such a risk may realistically only lurk in large rural areas, where physical possession may not always be obvious or easily assessable. Circumstances which may also deserve attention is the observance of r specific provisions on urban or zone planning.

9. What is the usual process for transfer of commercial real estate?

Acquisition of a real estate property in Greece includes mainly the following steps:

- Typically, a pre-agreement is signed by the parties involved, containing freely negotiable terms. Purchase of any real estate property is performed solely by a notarial deed, the execution of which takes place before a notary public usually chosen by the purchaser, who also pays the relevant notary fees. Both the seller and the purchaser may either appear in person before the notary to execute the deed, or may appoint someone else to do so via a notarized Power of Attorney.
- Registration of the notarial purchase deed with the Land Registry or Cadastre which entails certain fees which are paid by the purchaser.
- complete the table set out below (the boxes as completed are by way of illustration so please adapt as required):

Transaction Steps	Seller	Buyer	Comments
Pre-agreement		<ul style="list-style-type: none"> - Due diligence - Technical due diligence - A professional valuation of the property is also recommended. 	<ul style="list-style-type: none"> - Optional - Notarial form. Negotiable terms. - Preparation of draft sale and purchase agreement by both parties - A deposit of up to 10% of the purchase price is usually paid on signing which will be forfeited if the buyer fails to complete sale
Signing to Closing	<ul style="list-style-type: none"> - Satisfaction of any conditions to closing - Issuance of the required certificates and other documents to be produced to the notary public - Repayment of any existing debt and discharge of mortgage (if any) - 	<ul style="list-style-type: none"> - Satisfaction of any conditions to closing - Arrangement of purchase price funding (including any third-party debt) - Payment of transfer tax 	<ul style="list-style-type: none"> - Preparation prior to closing
Closing	<ul style="list-style-type: none"> - Execution of transfer agreement 	<ul style="list-style-type: none"> - Execution of transfer agreement - Payment of purchase price 	<ul style="list-style-type: none"> - Notarial form.

Post-closing		- Registration of transfer at land registry	- Payment of Land Registry registration fee
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10. Is it common for real estate transfers to be effected by way of share transfer as well as asset transfer?

If a real estate plot is held by a company and it is the company's sole asset, a share transfer may be advisable or convenient. Otherwise, it is not common to effect a commercial real estate transfer by way of share transfer. The tax implications and benefits would then be the criteria for the choice of structure.

11. On the sale of freehold interests in land does the benefit of any occupational leases and income automatically transfer?

The benefit of any occupational leases and income automatically transfer on the sale of interests in land, unless otherwise agreed on the lease agreement.

12. What common rights, interests and burdens can be created or attach over real estate and how are these protected?

Greek Law recognises the following rights in rem over land:

- Ownership (Article 999 Greek Civil Code): constitutes a universal real right. It may be absolute (100% ownership) or a joint ownership (ab indiviso). The Bare Ownership ("Psili Kyriotita"), is a limited real right and constitutes the part of full ownership which is bare from the benefits or proceeds of the property (i.e. bare from usufruct). The bare owner cannot use or exploit the property until the death or resignation of the usufructuary, whereupon Usufruct ("Epikarpia") is unified with bare ownership and the bare owner becomes full owner of the property. Usufruct is a personal servitude established by means of a notarial deed. The usufructuary may use and exploit the property that belongs to the bare owner to such extent that the property remains intact with the exception of any deterioration or wear due to natural causes.
- Easement Rights (Article 1118 Greek Civil Code): constitute a limited real right (e.g., right of way) exercised by the owner of a property (dominant estate) in order that the latter is served at the expense of another property (subserving estate);
- Right to Mortgage (encumbrance) (Article 1257 Greek Civil Code): is a limited real right granted to a beneficiary, to secure a claim of the beneficiary against the owner of the property. In cases of enforcement of this right, the beneficiary is able to satisfy his or her claim from the proceeds of the auction of the burdened property.
- The "Surface Right" (provided in Art. 18 of Law 3986/2011 as in force): right to use real estate owned by the Greek State, Public Law Entities and State Agencies, for a period of time ranging from 5 to 99 years by way of a notarial deed, subject to payment of an agreed amount. The beneficiary of the surface right enjoys all rights of the owner of the asset and has the right to build, develop, exploit and manage the asset. Furthermore, the beneficiary of the surface right may grant security over the asset to third parties. The

beneficiary of the surface right is also under the obligation to maintain and protect the asset and return it to the owner at the end of the agreed surface right term.

13. Are split legal and beneficial ownership of real estate (i.e. trust structures) recognised

Greek law does not recognise the trust structure. However, under circumstances a foreign trust may be registered. A third party is not able to deal with just the registered legal owner of real estate without having to enquire about any beneficial ownership.

14. What are the main taxes associated with commercial real estate ownership and transfer of commercial real estate?

Real estate transfer tax

The transfer of the real estate title against consideration is subject to real estate transfer tax borne by the buyer at the rate of 3%. Municipal levies, at the rate of 3%, are calculated on the amount of the real estate transfer tax due.

The tax is assessed on the higher value between the agreed value and the “objective” value. The objective value is based on the zone values according to the formula provided by the Ministry of Finance. Upon fulfilment of certain conditions, the said tax can be reduced or not even be due.

VAT currently at 24%, instead of 3% transfer tax, is due on the transfer of “new buildings”, whose building permit is issued or renewed after 1.1.2006. Any building that has not been used is considered new. If the complete file for construction works was submitted to the City Plan Agency and a preliminary agreement and a contractor’s agreement were signed before 25.11.2005, VAT exemption may be granted, following a specific request to the tax authorities.

Airbnb properties rented to individuals for the short-term, are exempt from VAT provided that during the period of stay, the host (owner) does not provide additional services to guests similar to those offered in hotels.

Income tax on individuals

The gains arising from real estate transfer by individuals not engaged in business is subject to income tax according to an income or tax rates scale, which provides that income up to €12,000 is subject to tax at the rate of 15%, income between €12,001 and €35,000 is subject to tax at the rate of 35%, while income exceeding €35,000 is subject to tax at the rate of 45%.

Income tax on Greek legal entities

The Income Tax Law provides that Greek legal entities keeping double-entry accounting books are annually subject to corporate tax at the flat rate of 29% on their taxable income. Taxable income includes employment income, business income, income from capital and

capital gains from the alienation of real estate and securities. Each category of income is taxed separately.

The distribution of dividends is subject to 15% withholding income tax. Specific rules provide for exemptions to dividend withholding. Capital gains tax upon the sale of real estate has been suspended until 31.12.2018.

15. What are common terms of commercial leases and are there regulatory controls on the terms of leases?

Leases of business premises are regulated by Presidential Decree 34/1995 (as amended) which applies in parallel with the provisions of the Civil Code. They fall within two categories: (a) leases pertaining to certain commercial activities protected by law; and (b) leases pertaining to certain protected professions.

Also, the emergence of sharing economy has sprung regulation for the lease of a property through a digital platform for a certain period of time, less than a year. Airbnb hosts are required to enter the AADE registry, submit a short-term residence declaration for each tenant, enroll in the short-term residential property data system, inform the Deposits and Loans Fund for income attributable to unknown beneficiaries as well as provide information on tenants and duration of stay.

(a) Length of term

Under the new regime, agreements concluded after its enactment are of an at least three-year term, even if the parties have contractually agreed a shorter term.

(b) Rent - rent increases

The most common basis for rent is a fixed monthly rent. In the absence of a contractual agreement on rent increases, the landlord may claim a readjustment after the lapse of two years from the execution of the contract and this is determined as a percentage per annum not lower than 6% of the "objective" value of the premises, 4% for the open spaces of the premises, and in those areas of the country where the objective system is not applied, it is calculated on the basis of its market value. In the case of a dispute arising between the parties on the readjustment price, the special Settlement of Rent Readjustment Commissions are competent.

(c) Tenant's right to sell or sub-lease

A tenant does not have the right to sell the property. Unless otherwise agreed by the parties, in principle, the assignment of use or sub-lease in whole or in part, of leased premises to a third party is not allowed. Moreover, under certain conditions, tenants may sublet property or grant use of a leased property to a partnership or limited liability company of which they are part (the tenant's participation in the company being of at least 35%).

(d) Insurance

Insurance of the leased property is not obligatory. In most cases, the landlord insures his property and pays the premium.

(e)(i) Change of control of the tenant

The change of the shareholding structure of the tenant does not have any impact on the lease (either commercial or not) agreement, unless otherwise stipulated in the agreement.

(e)(ii) Transfer of lease as a result of a corporate restructuring (e.g. merger)

The merger of either the landlord or the tenant company with a third-party results in the succession (by operation of law) of the company resulting from the merger to the lease agreement; such agreement shall continue unaltered in all other respects.

(f) Repairs

Unless otherwise agreed by the parties, the landlord is obliged to maintain the leased property fit for its intended and agreed use. The landlord is therefore burdened with the costs and expenses of repairs pertaining to the property's basic functions.

16. How are use, planning and zoning restrictions on real estate regulated?

1. Border Areas

The acquisition of real rights in regions of Greek territory designated as border areas is permitted to individuals and legal entities that are Greek or have their citizenship or place of business within the EU and the EFTA without any limitations, as well as to third countries nationals but under the prerequisite of a prior authorization by the Greek state.

2. Forest Areas

The alteration of use of forests is prohibited, except where rural development or other uses imposed for the public interest prevail for the benefit of the national economy. Private forests or forest areas or parts thereof that were destroyed by fire cannot be transferred by segmentation or by fractional with a transaction inter vivos for a period of 30 years of their destruction. Only transfer of private forests is permitted and requires a certificate issued by the Forest Registry evidencing that the area was not destroyed by fire after June 1975 and evidence of private ownership (either court decision in cases where the characterization of the area is contested, sequence of ownership titles or relevant legislative provision for the forestry concession). For the owners of private forests and forest areas bigger than 50,000 square meters that they want to convey to others by sale, it is established a right of preference of the Greek State to acquire them on equal terms.

3. City-planning restrictions

The master planning of the country, and the arrangement, the urbanization and the expansion of towns shall be under the control of the State, in the aim of serving the functionality and the development of settlements and of securing the best possible living conditions. To designate an area as residential and enable the city-planning, the properties included therein must participate, without compensation, at the disposal of

land necessary for the creation of roads, squares and spaces for charitable purposes or for the implementation of key public urban projects, as required by law.

The transfer of ownership of land in order to create non-integral plots is prohibited.

4. Archaeological Sites

Monuments, traditional areas and historic elements are protected by the State. To permit construction in cities (municipalities) or villages (communes) or rural areas, that have been designated as sites of archaeological interest or that are located near archaeological monuments, a written consent of the archaeological service is required, after a survey is carried out. In case of an impediment, or of a building of over 250 sq.m or of height of more than two floors, the case is referred by recommendation of Antiquities at the local Council of monuments. If the opinion of this Council is negative, the interested party has the right to object to it.

5. Environmental Restrictions

The protection of natural and cultural environment constitutes a duty of the State. The State has an obligation to take special preventive or repressive measures in the context of the "principle of sustainable development". The majority of environmental legislation in Greece results directly from the incorporation of EU legislation in national law, with the exception of legislation for the protection of forest ecosystems.

Law provides a special status of environmental licensing of projects and activities, including the constructions and operations that may have an impact on the environment. Also, from year 2011, the issuance of the Energy Performance Certificate for all buildings, which are used for residence (permanent or holiday), offices, commercial purposes, etc. is required before the property can be leased or transferred.

6. Protection of the coast and beaches

Law 2971/2001 provides that the coast and the beaches are properties of common use, that belong to the State, which is responsible for their protection and management, as the main destination of these zones is the unimpeded access to them. The construction of buildings and other structures on the coast and the beaches is not allowed, except for the pursuit of objectives related to public interest, environmental and cultural purposes.

17. **Who can be liable for environmental contamination on real estate?**

Pursuant to the provisions of the environmental legislation (article 29 of Law 1650/1986), any individual or legal entity that pollutes or damages the environment is liable for compensation, according to the "polluter pays" principle, unless he/it proves that the damage is due to force majeure or to an intentional act of a third person. Furthermore, interim measures prohibiting the operation of a polluting facility may be applied until the introduction of suitable measures against the pollution and/or degradation of the environment.

Moreover, Directive 2004/35/EC, which establishes a common framework at EU level for the implementation of environmental liability based on the "polluter pays" principle, aiming to prevent and remedy environmental damage caused directly or indirectly by activities involving protected species and natural habitats, water and soil, where contamination poses a serious risk to human health, was transposed into Greek law by Presidential Decree 148/2009, the latter was subsequently amended.

18. Is expropriation of real estate possible?

The right of ownership is protected by the Constitution as a fundamental right. Within this context, the Constitution imposes a restriction or deprivation of property (expropriation) for the sake of public interest, always under the prerequisite of a prior reasonable indemnification of the owner.

The expropriation process is deemed to be perfected upon publication in the Government's Gazette of notification by the expropriating party that payment of the lawful consideration in favour of the parties, whose property is being expropriated, has been made in a special account with the Loans and Deposits Fund. Unless full payment is made, the beneficiary of the expropriation cannot take possession of the expropriated asset. The State fixes the expropriation price which is subject to judicial review by the Court of First Instance, which may either accept it or fix a new price. If the owner of the real estate or the State object to such price, they may file with the Court of Appeals for the determination of the price, which then becomes final.

Expropriations declared for public interest do not need to be registered with either the Land Registry or the National Cadastre; thus, ownership rights are transferred to the beneficiary of the expropriation as of the date of payment of the compensation amount to the ex-owners of the expropriated parcels. However, rural and zoning expropriations are required to be registered with the competent Land Registry.

19. Is it possible to create mortgages over real estate and how are these protected and enforced?

A mortgage is granted by law, a final court decision or private will (through a notarial deed) and is perfected upon its registration with the Land Registry of the district where the real estate is located. A pre-notation of mortgage is granted by virtue of court decision only and is registered as per mortgages, with a specific mention of pre-notation. Any subsequent change in the terms of the mortgaged claim also needs to be registered with the Land Registry.

Enforcement is implemented through judicial procedures, the initiation of which prerequisites the delivery to the debtor of a certified copy of the enforceable title together with an enforcement notice. Greek law provides deviations of the relevant provisions of the Greek Civil Procedure Code which facilitate the enforcement in favor of Banks.

20. Are there material registration costs associated with the creation of mortgages over real estate?

The mortgage/prenotation of mortgage registration fees with the Land Registry amount to 0.775% and with the Cadastre amount to approximately 0.8% and 0.9% respectively on the amount of the mortgage/prenotation of mortgage. In case a mortgage is registered by virtue of a Notarial Deed, the following additional expenses apply: (a) legal fees vary depending on

the amount of legal work required; (b) notarial fees equal to 1% of the amount of the mortgage if the latter amounts to a maximum of 320,000 euros. The percentage is steadily reduced if the mortgage amounts to more than 320,000 euros. The legal and judicial fees for the issuance of a Court decision, by virtue of which a prenotation of mortgage securing a loan is placed upon an asset, amount to approximately Euro 1,000 depending on the amount of time and effort expended. Subject to certain exemptions, mortgage is in principle subject to stamp tax, payable to the State, at the rate of 2.4% or 3.6% (depending on whether the secured claim is commercial or not) on the amount of the secured claim. On the other hand, a prenotation of mortgage is not subject to stamp tax. Stamp tax is only due at the time the prenotation is turned into a mortgage.

21. Is it possible to create a trust structure for mortgage security over real estate?

Greek law does not recognise the notion of a trust as far as security over assets located in Greece is concerned.

22. What is the main legislation relating to commercial real estate ownership?

The Civil Code is the principal law regulating real estate ownership. In addition, real estate legislation is additionally included in various statutes, indicatively:

- Back and Front Shore Delimitation: Laws 2971/2001 and 4281/2014;
- Border Zones: Laws 1892/1990, 3978/2011 and 4278/2014;
- Business Premises Leases: Presidential Decree 34/1995;
- Expropriation Provisions: A.N. 1731/1939, Legislative Decree 797/1971, Laws 2882/2001, 3986/2011, 4146/2013 and 4364/2016;
- Fast-track Investments: Laws 3894/2010 and 4072/2012;
- Real Estate Investment Companies: Law 2778/1999 as amended and in force;
- Forestry Provisions: Legislative Decree 86/1969 (Forest Code), Laws 998/1979, 1734/1987, 3208/2003, 3889/2010 and 4280/2014;
- Land Partition and Re-allotment Provisions: Legislative Decree 17.07.1923, Laws 3147/2003, 651/1977, 1337/1983, 2442/1994, 2508/1997, 3147/2003 and 3212/2003, Ministerial Decision 168/2010;
- Land Registry/Cadastral Provisions: Legislative Decree 19/23.07.1941, Laws 1647/1986, 2308/1995, 2664/1998, 4164/2013 and 4361/2016;
- Real Estate Leasing: Law 1665/1986;
- Real Estate Transfer Tax: law 1587/1950; New buildings VAT: Law 2859/2000
- Residence permits for real estate owners: Law 4251/2014;
- Public Real Estate Property Provisions: Legislative Decree 16/1926, A.N. 1539/1938, A.N. 263/1968, N. 973/1979, Law 3986/2011, Law 4061/2012 as amended by Law 4384/2016; and
- Settlement of Illegal Buildings Works: Laws 4014/2011, 4178/2013 and 4495/2017.