



ΑΑΔΕ

Independent Authority
for Public Revenue (IAPR)

SERVING PUBLIC INTEREST
AND SOCIETY AT LARGE

Frequently Asked Questions for the Luxury Tax

ATHENS, JANUARY 2026

1. **Q What is the deadline for submitting the luxury tax declaration?**

A The deadline for submitting the special luxury tax declaration is the 26th day of the following month from the end of the calendar month to which it relates. Based on the provisions of article 7 of law 5104/2024, if the expiration of the deadline coincides with an official holiday, Saturday or Sunday, the deadline is extended until the next day on which the Tax Administration operates for the public.

2. **Q If in a given month there is no obligation to pay the luxury tax, is there an obligation to submit a zero declaration?**

A No, if in a given month there is no obligation to pay the luxury tax, then a luxury tax payment declaration is not submitted for that month.

3. **Q Who is required to submit the luxury tax declaration?**

A Persons liable to submit the luxury tax payment declaration are the persons who carry out the intra-community acquisition of luxury goods under paragraph 1 of article 48 of Law 5177/2025 and the producers of domestically produced luxury goods under paragraph 1 of article 48 of Law 5177/2025.

4. **Q I am already a registered user in the myAADE service. What do I need to do to submit the above declaration?**

A For already registered users, no registration process is required, but the access codes (username and password) already used apply. Legal Persons that have registered in the electronic services or have been re-certified must authorize a natural person as a representative or accountant or accounting firm to submit a declaration from the myAADE authorization application. Natural Persons that have registered in the electronic services or have been re-certified, if they wish the declarations to be submitted by an accountant or accounting firm, must authorize the accountant or accounting firm from the authorization application.

5. **Q Can I submit late returns through the myAADE service?**

A Yes. You can submit initial on-time as well as late returns.

6. **Q Can I submit Supplementary Declarations?**

A No. Supplementary declarations are submitted digitally through the Digital Reception and Request Management Application "My Requests" to the competent Tax Office / Tax Procedures and Service Center.

7. **Q If I finalize a declaration and discover an error, can I make a correction?**

- A** No. After the Final Submission of the Declaration, you cannot delete it. A request must be submitted through the Digital Reception and Request Management Application "My Requests" by attaching the supporting documents to the competent Tax Office / Tax Procedures and Service Center in order to correct it.

8. Q When is a finalized declaration considered received?

- A** A declaration is considered received after its final submission, given that under the provisions of Law 5104/2024, the tax payment is disconnected from the receipt of the declaration and the tax certificate.

9. Q What happens when the due date (based on the Debt Identity) passes without the tax having been paid?

- A** If the tax payment date passes, the provisions of article 52 of Law 5104/2024 apply.

10. Q Can I submit, through the myAADE service, declarations that I have submitted for the same calendar period to the Tax Office (TAXIS)?

- A** No. The application has been updated for submission; you have no obligation.

11. Q Is the submission of initial Luxury Tax declarations now mandatory using an electronic communication method?

- A** Yes, submitting a declaration through myAADE is mandatory (early, late).

12. Q How are declarations submitted in the application?

- A** Submission is done after selecting the year and month, entering the Taxable Value and pressing the "Submit Declaration" button.

13. Q Can I save the declaration and finalize it later?

- A** Yes. The declaration is saved by pressing the "Temporary Save" button and when searching again for the same month, it displays the registered declaration temporarily saved for you to review and submit.