

Late lease declaration: the €100 fine

[Open the service on gov.gr →](#)

The official AADE service «Μισθωτήρια ακινήτων». The same application handles the declaration, the amendment and the termination — and the same deadline covers all three.

A lease declaration is due on myAADE (Taxisnet) by the end of the month after the tenancy starts (ΠΟΛ.1162/2018). Late, the fine is €100 however late it is (Law 5104/2024, άρθρο 53), and a late termination filing costs the same. The landlord pays, not the tenant.

Last updated: September 2026

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- ✓ Lease signed →
the day the lease starts
- **Declared in myAADE by the landlord**
by the end of the following month
YOU ARE HERE
- Accepted by the tenant →
30 days from the notification
- Proof of declaration (PDF) →
printed whenever needed: electricity, bank, housing benefit
- Ended or renewed →
declared by the end of the following month

Here, with nothing handed over: the free builder works out the filing deadline for your own start date. On the properties we run, watching that deadline is our job.

What is filed, by when, and what the delay costs

At ΑΑΔΕ all three declarations share one deadline: the end of the month after the event, not after the signature. A tenancy starting 10 September is declared by 31 October. Μ.Ι.Δ.Α. runs its own clock: the end of the third month.

What does each day of delay cost?

An example (παράδειγμα): the tenancy starts on 10 September. The dates are made up, the amounts are the law's.

10 SEPTEMBER

The tenancy starts. The deadline runs from here, not from the signature.



BY 31 OCTOBER

Filed on time. No fine.



1 NOVEMBER

One day late. €100.



MARCH, SIX MONTHS ON

Still €100. The amount does not grow with time.

Which is why the right move is to file today: waiting costs no more money, but your tenant has no certificate for as long as it waits.

INITIAL LEASE DECLARATION

By the landlord, by the end of the calendar month following the start. Late: €100, however many days.

AMENDING DECLARATION (ΤΡΟΠΟΠΟΙΗΤΙΚΗ)

Same deadline, counted from the change. It can alter the term, the rent, the signature date and the ΠΕΑ (energy certificate) — anything else needs a new declaration. Late: €100.

Circular ΠΟΛ.1162/2018, άρθρο 1 §1α · Law 5104/2024, άρθρο 53

TERMINATION DECLARATION (ΛΥΣΗ)

By the landlord, by the end of the month following the termination date. Without it ΑΑΔΕ treats the tenancy as running and attributes rent you are no longer collecting. Late: €100.

Circular ΠΟΛ.1162/2018, άρθρο 1 §1α · Law 5104/2024, άρθρο 53

Who pays the fine — and what happens if you correct the filing

Filing is the landlord's obligation, and the penalty follows the obligation. The tenant files nothing: they accept or reject the declaration made in their name, and they do not pay for your delay.

The landlord letting the property

The declaration, the amendment and the termination all go in under their own Taxisnet credentials, and the €100 sits with them — even when someone else caused the delay, a tenant who took weeks to obtain a tax number, for instance.

The tenant

They file nothing and pay no fine for your late declaration. Their part is acceptance within 30 days of the notification; if they do nothing at all, the declaration counts as accepted.

Several co-owners

One of them files and the others accept within the same 30 days. How the fine is shared when a property has several owners is something we could not confirm in a source we can name, so we do not state it — ask the tax office or your accountant.

Correcting a late initial declaration draws no second fine: the breach is one and has already been assessed. A wrong ATAK (the property's 9- to 11-digit number from the E9 form) or energy-certificate number in a late declaration is fixed without a new penalty — so there is no reason to leave it wrong.

The guide shows where the declaration goes

The same myAADE screens take the initial filing, the amendment and the termination.

[See the filing guide →](#)

The deadline has passed — what to do today

The amount does not grow: €100 on day one is €100 in month six. What grows is everything else — while the tenancy is undeclared your tenant cannot print the certificate the electricity company, the bank or the housing benefit asks for, and you have nothing to show.

Four steps

1

Keep the real start date

It is the date on the signed agreement, not today's. A convenient date saves one fine and creates a second problem: your paperwork then says something different from your filing, and that is the first thing anyone checks.

2

Collect what the declaration asks for

Tax numbers for both sides, the energy certificate number, start and end dates, the monthly rent and the deposit; the ATAK is optional and fills the property details in. Without the tenant's tax number the declaration cannot be submitted at all.

3

File it on myAADE

The menu path is: Εφαρμογές → Φορολογικές Υπηρεσίες → Ακίνητα → Δηλώσεις μίσθωσης ακινήτων → Είσοδος στην Εφαρμογή. The filing only counts once it is submitted for good — a saved but unsubmitted declaration does not exist as far as ΑΑΔΕ is concerned.

4

Ask the tenant to accept it

The notification waits for them under Μητρώο & Επικοινωνία → Τα Μηνύματά μου and they have 30 days. Silence counts as acceptance, but the certificate is what they need — so it is not something worth letting run out on its own.

The fine is assessed by the tax office. It is not paid inside the application and it does not block anything: the declaration goes through as normal and the penalty follows.

One decision cancelled the fine for a late termination filing where the same tenancy continued with the same tenant and a fresh declaration covered it (ΔΕΔ 1858/2026). That is one decision in one case — not a rule that applies to yours automatically.

The next lease does not have to be late

The free builder writes the agreement in three minutes, collects everything the declaration will ask for, and tells you the date by which it has to be filed.

Write the next lease →

Deadlines, fines and laws at a glance

Checked against the sources on: 09/09/2026

FINE FOR A LATE DECLARATION

€100 regardless of how late; correcting a late initial declaration does not draw a second fine (ΔΕΔ ruling).

Άρθρο 53 §1 περ. α' ν. 5104/2024 (ΚΦΔ) — πρώην άρθρο 54 §2 περ. α' ν. 4174/2013
Taxheaven ↗ · 15/09/2026

UPDATING THE M.I.A.A. REGISTRY ABOUT THE LEASE

By the end of the third month after the start; omitting it costs €500. Applies to leases starting from 01/11/2026.

Άρθρο 128 παρ. 4 ν.5313/2026 (Μ.Ι.Δ.Α., ΦΕΚ Α' 102/25.06.2026)
Ν.5313/2026, άρθρο 128 ↗ · 16/09/2026

DEADLINE TO DECLARE THE LEASE TO ΑΑΔΕ

By the end of the calendar month following the lease start, by the landlord, on myΑΑΔΕ.

ΠΟΛ.1162/2018, άρθρο 1 §1α
Taxheaven — ΠΟΛ.1162/2018 κωδικοποιημένα ↗ · 15/09/2026

TERMINATION DECLARATION

By the landlord, by the end of the month following the termination; otherwise the lease is treated as still running

Circular ΠΟΛ.1162/2018, άρθρο 1 §1α

FINE CANCELLED WHERE THE TENANCY CONTINUED

The fine for a late termination filing was cancelled where the tenancy went on with the same tenant and a new declaration covered it

ΔΕΔ 1858/2026

ACCEPTANCE BY THE TENANT

30 days from notification to accept or reject; with no action the declaration counts as accepted. For declarations filed from 02.06.2025.

Απόφαση ΑΑΔΕ Α.1068/2025
Lawspot, 06.06.2025 ↗ · 09/09/2026

Sources

ΠΟΛ.1162/2018 (Taxheaven)

Ν.5104/2024 — κυρώσεις ΚΦΔ (Taxheaven)

ΔΕΔ — διόρθωση εκπρόθεσμης αρχικής δήλωσης (Taxheaven)

ΔΕΔ 1858/2026 (Taxheaven)

[Download the deadlines and fines as a PDF](#)

Questions owners ask about the fine

How much is the fine for a late lease declaration?

×

One hundred euro for each late informational lease declaration, regardless of how many days late it is (Law 5104/2024, άρθρο 53). The same amount applies to a late termination filing.

Who pays it — the landlord or the tenant?

+

Was the fine the same in 2018 or 2019?

+

If I file now for a tenancy that started last year, does the fine multiply?

+

I corrected a declaration that had been filed late. Will there be a second fine?

+

I forgot to declare the termination. Does the fine apply there too?

+

I let the flat with no written contract and no filing. What is the fine?

+

Can the fine be cancelled?

+

mamaXO is a rental management company, not a law or accounting firm. Deadlines, fines and articles are stated as they stood on the day checked, with the source next to each. For your own case ask ΑΑΔΕ, an accountant or a lawyer.

Read next

Declaring and printing the lease →
in myAADE

Ending, renewing or amending a →
lease in myAADE

Tenant acceptance of the lease →
in myAADE (30 days)

What next? 3 steps — none of them required

mamaXO is a rental-management company in Athens. The tools are free; we earn only if one day you hand us the flat.

1

Keep it in a free account

The contract stored, your AAΔE deadline worked out, documents in one place. No time limit, no card.

Open a free account →

2

Find a tenant — list it free

A live listing on mamaXO with 3 photos; you run the viewings yourself. Free, for as many flats as you have.

List my flat free →

3

Or hand it all to us — Autopilot, 10% + VAT

Tenant search and checks, contract, AAΔE filing, rent collection, repairs, a monthly statement — all by us. Only on rent that arrived; nothing while the flat is empty.

Hand it over to mamaXO →

The decisions stay yours, as you set them in the mandate.

Rather not watch deadlines yourself?

Leave a phone number and the area. Someone from our Athens team calls within one working day and says which parts are worth handing over and which to keep — including «none, Free is enough».

Your name

Maria P.

Email (optional)

you@example.com

Property location

e.g. Pangrati, Athens

Phone

69X XXX XXXX

Phone or email — whichever suits you.

Preferred way to reach you

Call

WhatsApp

Viber

Telegram

► Property details — for a more useful discussion (optional)

Send my enquiry

No commitment, nothing to pay — a tier starts only when you say so.

Send it to an owner who forgot

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