



**HELLENIC REPUBLIC  
MINISTRY OF TOURISM  
MINISTER'S OFFICE**

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**Athens, August 25<sup>th</sup> 2017**

**TO:**

**ABTA**

ABTA Ltd, 30 Park Street, Southwark,  
SE1 9EQ, London, UK

**Subject: Implementation of Overnight Stay Tax**

Dear Chairman,

In response to your letter regarding the implementation of tourism room tax, we would like to inform you that Overnight Stay Tax was introduced by Law 4389/2016 voted in May 2016 and will be effective as of January 1st 2018, having provided a large time frame for all interested parties to be informed. This tax is already implemented in several European countries. In the case of Greece, it aims at enhancing the State's revenue in the context of the current fiscal adjustment programme.

More specifically, the Overnight Stay is detailed as follows:

- 0,50 € per room, per night for 1-2 star hotels
- 1,50 € per room, per night for 3 star hotels
- 3,00 € per room, per night for 4 star hotels
- 4,00 € per room, per night for 5 star hotels
- 0,50 € per night in apartments of all key (1-4) categories: The rate of Overnight Stay Tax for apartments has already been amended as above, stated by virtue of Law 4472/2017, Article 72.

In any case, we realize the necessity to provide explanation for the tax implementation procedure. We would like to inform you that the competent Ministry of Finance is currently planning to issue a circular on the matter, for clarification purposes, by the end of September 2017.

Specifically, the above-mentioned circular will provide tour operators, tourism accommodation businesses and clients with all the necessary information on the tax collection mechanism, with view to ensuring a uniform way of tax implementation.

We would also like to specify that Overnight Stay Tax, stipulated by Law 4389/2016, Article 53, only concerns Greek tourism accommodation businesses.

Therefore, tour operators registered abroad shall not be responsible for the tax collection, since only Greek accommodation businesses are liable to collecting and paying this specific tax to the state.

My office remains at your disposal, should you need any further information on the matter.

Sincerely,

Elena Kountoura  
Minister of Tourism