

BUSINESSES TAX

N/A	Act	Condition	Who is concerned	Provisions, decisions, circulars	Submission deadline	Previous deadline	Notes
T. 1	Suspension of payments certified by VAT returns, payable in March - April	Preservation of existing jobs	Category A & B	A.1053/2020	31.08.2020	31.03.2020	<p>The deadlines for the payment of the certified business debtors are extended until 31/08/2020, to the Public Financial Service / Audit Centers and from VAT debit returns that expire or expired from 01/04/2020 until 30/04/2020 , of the companies that had on 20/3/2020 active Activity Code Number from the special ones mentioned in the Ministerial Decision. Likewise, the deadlines for the payment of certified debts and of the businesses whose gross income active on 20/3/2020 of the Activity Code Number of secondary activity included in the Decision is greater than the gross income corresponding to the main Activity Code Number of 20/3/2020. For the same category of businesses, the collection of certified and overdue debts as of 01/04/2020 is suspended until 31/08/2020 due to debit VAT returns.No interest or surcharges for the period of suspension shall be calculated on payment. For all property owners who bear the temporary and extraordinary reduction of rent, in the context of the distribution of burdens due to the health crisis, it is provided to suspend payment of tax obligations and installments of tax debt settlements for 4 months or, if they do not use the suspension and pay within the prescribed time limits, a 25% discount on the above obligations.</p>
T. 2	Suspension of payment of any type of certified debt to the Public Financial Service or the Audit Centers.	Preservation of existing jobs	Category A & B	A.1053/2020	31.08.2020	30.04.2020	

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T. 3	Reduction of rent for professional leases and rents of main residence of companies and employees in them by 40% of the total rent for the months of March and April 2020.	Preservation of existing jobs	Category A & B	P.R. 07.04.2020			<p>The reduction of the rent of professional leases and rents of main residence is expanded by 40% for the month of April, in order to cover the companies that have been severely affected by the pandemic, as well as the employees in them. The provision extends to affected companies the measure that already applies to companies that have ceased operations under a state mandate.</p> <p>At the same time, equal treatment of workers affected by the suspension of their employment contracts is achieved, so that they are entitled to a partial payment in the lease agreement of the main residence not only the employees of a company whose operation was suspended or prohibited by government order, but also employees whose employment contract has been suspended due to the fact that the company in which they are employed has been severely affected.</p>
T. 4	Acceleration of income tax and value added tax refunds if the total amount of pending applications is up to thirty thousand (30,000) euros	Preservation of existing jobs	Category A & B	par. 1 art. 3 Legislative Content Act 20.3.2020			Pending cases means control cases for which no provisional adjustment has been issued.

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T. 5	Reduction of VAT rate for personal hygiene and protection products from 24% to 6%			par. 1 art. 1 Legislative Content Act 20.3.2020		-	
T. 6	Active calls for proposals for projects (acts) of the ESPA of the Ministry of Labor and Social Affairs with a deadline for submission of proposals until 31 March 2020 are extended until 30 June 2020.		Category A & B	par. 1 art. 15 Legislative Content Act 20.3.2020	30.06.2020	31.03.2020	
T. 7	Tax consolidated statements of Aggregated Supplier Customer Statements 2019		All companies	P.R. 20.03.20	30.06.2020	31.03.20	The deadline for the submission of tax information for tax cross examination for calendar year 2019 is extended to June 30, 2020, while the deadline for correcting divergences in the submitted supplier data is extended until July 31, 2020.

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T. 8	Offsetting benefit with other debts by 25% in case of full repayment of VAT debts		Category A & B	art. 3 Legislative Content Act 13.04.2020			Businesses, if they pay in full by April 30, 2020 the total amount of the debt corresponding to the return of the Value Added Tax (VAT) resulting from the returns of the first quarter of 2020 for those obliged to have single-entry accounting books and of the third month of 2020 for those obliged to have double-entry accounting books, the benefit of offsetting the amount equal to twenty-five percent (25%) of the debt paid is provided, with other debts or installments of regulations or facilities of partial payment to the Tax Administration, which have a maturity of payment after 1st of May 2020. For those obliged to have double-entry accounting books, a condition for the implementation of the previous paragraph is the payment of VAT of the period February 2020, with the exception of the liable companies which were suspended on March 26, 2020. If an amending statement is submitted for the above periods, which reduces the initial debit amount of the declaration, the amount of the offset shall be reduced accordingly. "

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T. 9	Refundable deposit		To the beneficiaries of the financial plan of the refundable deposit, in parallel with all the companies that have from 1 to 500 employees, private companies are also included in the form of general and limited partnership, limited liability companies and private capital companies, regardless of industry, which do not employ employees. The amendment of the relevant Joint Ministerial Decision is being launched in this direction.	A.1076/2020	21.04.2020		<p>"An expression of interest may be submitted by: a) companies which are not problematic, within the meaning of Regulation no. 651/2014 (EU L 187 / 26.6.2014) or were not problematic on 31 December 2019 but had problems or subsequently became problematic as a result of the appearance and spread of the COVID-19 Coronavirus, and do not have prior aid available, which has been declared incompatible with a decision of the European Commission,</p> <p>"An expression of interest may be submitted:</p> <p>a) companies which are not problematic, within the meaning of Regulation no. 651/2014 (EU L 187 / 26.6.2014) or were not problematic on 31 December 2019 but had problems or subsequently became problematic as a result of the appearance and spread of the COVID-19 corona, and do not have prior aid available, which has been declared incompatible with a decision of the European Commission,</p> <p>b) companies that meet the requirements of Regulation no. 1407/2013 (EU L351 / 1 of 24.12.2013) and have not already exhausted the cap set in the Regulation, for the three years 2018-2020,</p> <p>c) companies that are not inactive from April 2019 onwards, as evidenced by the data kept in the tax register of Independent Authority of Public Revenue or by the submission of zero VAT returns throughout this period.</p> <p>It is not necessary for the company to be included in any of the activity code numbers (KAD) included in the currently issued ministerial decisions for the suspension of tax liabilities and the granting of any kind of aid to affected companies due to COVID-19 Coronavirus.</p>

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T. 10	Inheritance tax returns and gambling profit returns		All companies	P.R. 28.03.2020	29.05.2020		Extended until 29/5/2020 the deadline for submitting applications, which expires in March and April. The same applies for donations and parental tax declarations, for which a notarial document is not drawn up.
T. 11	Stamp duty and Capital raising tax returns			P.R. 28.03.2020	2 months extension		There will be an extension, for two months from their expiration, where applicable, to the deadlines for the submission of Stamp duty and Capital raising tax, with a deadline of March and April 2020. Stamp duties, which are electronically attributable to withholding tax and constitute a tax of this tax are attributed at the time the tax is withheld.
T. 12	Environmental charge for plastic bags		All businesses	P.R. 28.03.2020	30.06.2020		The deadline for submitting environmental duty of a plastic bag returns, with a deadline of 30/4/2020, for the first quarter of 2020, is extended until 30/6/2020.
T. 13	Deadlines for expiration, presentation and payment of securities are suspended for 75 days from the expiry date of each securities.		Category A & B	P.R. 27.03.2020			The measure applies to all securities that will be submitted electronically by their issuers to banks within three business days of the issuance of the Legislative Content Act, through special application of Tiresias SA, regardless of whether the business is currently listed as affected or whether will it be added to the list in the future

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T. 14	Right to join individually (specific businesses based on their VAT ID only), in the affected companies and to receive insurance and tax suspensions from 1 April onwards		Holders of securities that are not active in affected Activity Code Numbers if the total of securities suspended is greater than 20% of their average monthly turnover in 2019	P.R. 27.03.2020			Exceptions are businesses that are subject to specific Activity Code Numbers that show a significant increase in turnover during the crisis.
T. 15	Provisional State aid measure in the form of a refundable deposit		By joint decision of the Ministers of Finance and Development and Investment are the beneficiaries defined, the amount of the aid, the conditions for granting				Aid in the form of a 'refundable deposit' is irrevocable, tax free and not offsets any debt.
T. 16	Central register of beneficial owners			art. 12 Legislative Content Ac. 30-3-2020			The suspension may be extended for an equal period by a joint decision of the Ministers of Finance and Digital Government. The deadlines for submission to the Central Register of Real Beneficiaries are suspended during the above suspension period. The above period of suspension of operation shall not count towards the maximum of sixty (60) days per year, paragraph 13 of article 20 of Law 4557/2018.

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T. 17	Possibility and conditions of Activity Code Number change and consequences of inaccurate declaration			art. 2 Legislative Content Act. 13.04.2020			The retroactive modification of the main Activity Code Number (KAD) has been carried out or is being carried out from March 23, 2020 to April 24, 2020 and dates back to March 20, 2020 and earlier, is accepted on the condition that the new main Activity Code Number (KAD) declared includes until the entry into force of this secondary Activity Code Number in the Register of the taxpayer and is the Activity Code Number of the company with the largest gross income of the tax year 2019.
T. 18	Expansion of financial aid			art. 2 Legislative Content Act. 13.04.2020			The terms, conditions and procedure for obtaining financial support measures for freelancers and the self-employed and for the owners of sole proprietorships, as well as for enterprises in the form of GP, LP, LTD and PCC, except for SAs, which do not employ employees or employ up to five (5) employees. Such financial aid is tax-free, non-deductible and unrestricted in the hands of the State or third parties, by way of derogation from any general and special provision, is not subject to any withholding, fee or levy, is not bound and is not offset by certified debts to the tax administration and Public, municipalities, regions, insurance funds or credit institutions in general and are not included in the income limits for the payment of any social or welfare benefits.
T. 19	Statement of contracts for the first quarter of 2020			D.1092/2020	20.07.2020	21.04.2020	The deadline for submitting, through the TAXISnet application, the "Statement of contracts" of the first quarter of 2020 (January / February / March 2020) is extended until the 20th day of the month of July 2020.

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BUSINESSES *INSURANCE – LABOR*

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L. 1	Employee Movement Notification		Businesses that work with the staff necessary to provide the service or perform their job	D1a/G.P. adm. 20036	For the period from 23.03.2020 at 06:00 to 06.04.2020 at 06:00.	-	The movement certificate is fixed
L. 2	Suspension of payment of insurance debts to insurance funds	Preservation of existing jobs	Category A & B	par. 1 art. 3 Legislative Content Act 11.3.2020	30.09.2020	30.06.2020	
L. 3	Form 11.1 - Reporting Form Special Purpose Leave Receipt Disclosure Report and Associated Regular Leave		Category A & B	par. 3 art. 4 Legislative Content Act 11.3.2020 & 12338/Δ1.4372/2020	15.04.2020	-	The special purpose authorization shall be granted from 11.3.2020 to 10.04.2020, and for the duration of the emergency and provisional measures. The period of special purpose leave is working time, paid and insured as working time.
L. 4	Suspension for the period from 11-03-2020 until 10-04-2020 the employer's obligation to submit to "ERGANI" the form E4 (Supplementary Hours)		Category A & B	par. 1 art. 4 Legislative Content Act 11.3.2020& 40331/Δ1.13521/2019	15.04.2020	Daily	Submission, aggregated and census, in the first 10 days of the following month of the work with a special form

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L. 5	Suspension for the period from 11-03-2020 until 10-04-2020 the employer's obligation to submit to "ERGANI" the form E8 (Announcement of Overtime or Legal Overtime)		Category A & B	par. 1 art. 4 Legislative Content Act 11.3.2020& 40331/Δ1.13521/20 19	15.04.2020	Daily	Submission, aggregated and census, in the first 10 days of the following month of the work with a special form
L. 6	Suspension for the period from 11-03-2020 until 10-04-2020 the employer's obligation to submit to "ERGANI" the form E12 (e-Build)		Category A & B	par. 1 art. 4 Legislative Content Act 11.3.2020& 40331/Δ1.13521/20 19	15.04.2021	Daily	Submission, aggregated and census, in the first 10 days of the following month of the work with a special form
L. 7	The employer may decide that the work provided by the employee will be carried out under the system of distance work.			par. 2 art. 4 Legislative Content Act 11.3.2020& 40331/Δ1.13521/20 19		-	The main form of distance work is teleworking and in this case the choice of this form of employment is the employer's directive.
L. 8	Removing vulnerable workers from work			Ministerial Decision 8030/2020 adm. 12339/404/12.3.202 0			Use of special purpose leave

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L. 9	Telework and suspension of employment contracts - Payment of special purpose compensation	Preservation of existing jobs	Category A & B	article 4 12998/232/2020 adm.13738/413- 31.03.2020			They may agree with their employees whose employment contracts are suspended, the provision of teleworking only for the temporary needs of the business and before the commencement of its employment be stated in the special purpose form for distance work maintained in ERGANI. The exemption agreement for the provision of teleworking to cover temporary business needs by employees whose employment contract has been suspended and are entitled to special purpose compensation may applies only to a maximum of 10% to employees of the business, whose contracts are suspended.
L.10	Extension of Easter bonus payment	Preservation of existing jobs	Category A & B	article 9 Legislative Content Act 30-3- 2020	30.06.2020	15.04.2020	They may pay the Easter holiday allowance at a time beyond the designated period and in any event not later than June 30, 2020. The Easter bonus that will not be paid to employees by employers will be paid in full by the State Budget. All other companies have the obligation to pay within the deadlines of the applicable law.

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L.11	Financial support to the 6 key scientific disciplines of the country through a special training program		It concerns economists/accountants, engineers, freelancers or paid lawyers, doctors, educators and researchers.	P.R. 30.03.2020			Through the ESPA funds will be paid to all disciplines a € 600 training allowance for April through the implementation of a special open training program. The first installment of 400€ will start to be paid in April (from 15.04.2020) and the remaining 200€ will be paid by 30.04.2020.
L.12	Extension of payment of installments of debtors - employers	Preservation of existing jobs					The deadline for the payment of the active installments, which is due by 31/03/2020, is extended by three (3) months. The dates of subsequent installments (April 2020 installment and thereafter) are modified accordingly and therefore, the total duration for the arrangements that meet the above conditions is extended by three months.
L.13	Special purpose leave			article 8 Legislative Content Act 13.04.2020	10.05.2020		If only one of the two parents is working, then he cannot use the special purpose leave, unless the non-working parent is being treated for any reason or is ill with Coronavirus COVID-19 or is a person with a disability (People with Disabilities) with a rate of 67% or more, according to a decision of a competent health committee in force or receiving a disability allowance from the Organization for Welfare and Social Solidarity (OPEKA) or a disability pension.

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L.14	Suspension of the employer's obligation to submit to the "ERGANI" the forms E4, E8, E12 until 31.05.2020		All businesses	Joint Ministerial Decision 16135/499-23/04/2020	31.05.2020	Daily	Submission, aggregated and inventory, in the first ten days of the following month of the work provided with a special form
L.15	Extension of Analytical Periodic Statement of March		Category A & B		15.05.2020		Based on what is valid until today for the months of March and April, all overwork - overtime work that will take place in May can be declared after 10 June.
L.16	The suspension of employees' employment contracts is extended for as long as the suspension of operation is maintained.		Category A & B	Article 10 Legislative Content Act 01.05.2020	10.05.2020		Employees of these companies whose employment contracts have been extended are eligible for financial support in proportion to the days of this extension.

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L.17	It is possible for the affected companies to extend the suspension of up to 60% of the contracts that have already been suspended, for a maximum period of thirty (30) days and not more than 31 May 2020.		Category B	Article 10 Legislative Content Act 01.05.2020			In case of exceeding the above percentage, the employer himself pays the salaries of the employees that exceed 60%. In this case, there is an obligation not to terminate the employment contracts as well as a maintenance of existing jobs clause for 45 days.
L.18	It is possible to permanently revoke the suspension of employment contracts for at least 40% of the employees whose contracts are suspended and if the suspension has been maintained for a minimum of fifteen (15) days.		Category B	Article 11 Legislative Content Act 01.05.2020			Employees whose contracts are suspended may not be suspended again.
L.19	Temporary suspension of workers' employment contracts for emergency, urgent, non-deferred and inelastic needs is permitted.		Category A & B	Article 12 Legislative Content Act 01.05.2020			During the period of revocation, the employer owes the contractual remuneration in proportion to the days of employment.
L.20	It is possible for companies that have been suspended from operating under a public order or have been significantly affected to adjust their employees' working hours to their operating hours if the type of employment contract of these employees does not change.		Category A & B	Art. 13 Legislative Content Act 01.05.2020			

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