

**23.3.20**

# Covid-19 Alert

Our-multidisciplinary coverage on key areas affecting your business

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## 1. General

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### 1. Air Borders

19.3.20

- Closed borders for flights to and from Italy excluding cargo and sanitary flights.
- Closed borders for flights to and from FYROM and Albania excluding the cargo flights and of citizens who have the Greek citizenship or their residence in Greece.
- Temporary entrance ban (for all borders) of non-EU Citizens until 18.04.2020 excluding EU and Schengen Treaty citizens and members of their family, employees having a working permit in another EU country for purposes related to their work, truck drivers transporting cargo through Greece, government officials, transit passengers, consulate and diplomatic missionaries, medical staff and humanitarian organisations.
- Flights to and from Spain are banned temporarily.
- Greek and EU citizens entering the country must go through house quarantine C9 for 14 days.
- Closed borders for flights to and from the UK and Turkey excluding cargo from 23.03.2020 until 15.04.2020.

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### 2. Land Borders

19.3.20

- Closed borders with Turkey, FYROM and Albania, excluding cargo and those who have the Greek citizenship or residence in Greece.
- Temporary entrance ban (for all borders) of non-EU Citizens until 18.04.2020 excluding EU and Schengen treaty citizens and members of their family, employees having a working permit in another EU country for purposes related to their work, truck drivers transporting cargo through Greece, government officials, transit passengers, consulate and diplomatic missionaries, medical staff and humanitarian organisations.

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### 3. Maritime Borders

19.3.20

- Ferry routes to and from Italy are suspended with the exception of the transportation of goods (cargo)
- Embarkation and disembarkation of cruise ships and day ships in the Greek ports is suspended.
- Ferry routes to and from Albania and FYROM are suspended, excluding cargo.
- Temporary entrance ban (for all borders) of non-EU Citizens until 18.04.2020 excluding EU and Schengen treaty citizens and members of their family, employees having a working permit in another EU country for purposes related to their work, truck drivers transporting cargo through Greece, government officials, transit passengers, consulate and diplomatic missionaries, medical staff and humanitarian organisations.
- Closed borders for flights to and from the UK and Turkey excluding cargo from 23.03.2020 until 15.04.2020.
- Transportations of people from the mainland to the islands and vice-versa within the Greek territory has been suspended. This suspension does not include permanent residents of the islands, military, navy and coastguard staff, public servants working in the islands, medical and nursing staff and anyone providing medical and security services and any other transportation which is being done for reasons of exceptional social need.

- 4. Quarantine guidelines**  
23.3.20
- Strict quarantine measures to be applied as from Monday 23.03.2020 until 06.04.2020: Citizens are not allowed to leave their home-quarantine unless such leave regards among others, visits to their work, visit to pharmacies, supermarkets and other food stores, hospitals, banks, doctors, physical exercise and for walking a pet (up to 2 people).
- Citizens will have to fill in a specific declaration (type A for their work and type B for any other reason) with details will be declared for the reason exiting the house-quarantine. Declaration type B may be sent via a free-of charge SMS to a specific 5-digit number. Administrative fines of EUR 150 per breach are to be applied.
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- 5. Operating Businesses**
- Supermarkets (1 pax/15 sqm) and other grocery stores, pharmacies, gas stations and related car services, banks, pet shops, optical stores and courier services, telecommunication services providers, electricity providers and deliveries will remain open. Retail shops within airports and ports will remain open, subject to the sanitary precautionary measures.
  - All businesses that operate also via e-commerce, may continue to do so normally.
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- 6. Closed Businesses**  
19.3.20
- All other services and shops (such as restaurants, retail shops) are already closed as from Wednesday, 18/03, including hotels.
- List of TAX Activity Codes related to the activity of businesses has been released specifying the complete list of stores that will remain closed.
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- 7. Holding of Shareholders' meetings**  
20.3.20
- By virtue of the leg act of 20.03.2020, all general meetings of shareholders or partners of all legal entities will be able to be hold via teleconference for all or some of its participants. In this case, specific teleconference details will have to be provided in the invitation to the respective general meeting.
- Such provision is applicable until 30 June 2020.
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- 8. Working hours of food retail stores**  
20.3.20
- The working hours for retail food stores has been extended for an additional one hour from Monday to Friday and two hours on Sunday. This measure shall not exceed a 6-month period starting from 20.03.2020.
- Such stores can be also required to sell newspapers.

## 2. Commercial Transactions

- 1. Commercial contracts and other arrangements**  
20.3.20
- Covid-19 and the measures taken by the Greek government may affect the performance of a contract that is governed by Greek law, so that performance is either delayed or becomes more onerous.
- It is strongly suggested that counterparties are informed immediately of any performance issues.

- 2. Force majeure as grand to terminate the agreement and excuse the non-performing party from any liability**  
20.3.20
- Force majeure and termination clauses may be triggered as a result of the disruption caused by Covid-19 in trading activities; the non-performing party may seek to be released from its obligations to perform and be exonerated from any liability.
- The issue as to whether a party may invoke force majeure as a result of Covid-19 preventive measures needs to be reviewed on a case by case basis following careful assessments of the facts at hand; the timing of the contract execution and the circumstances are also relevant.
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- 3. Supply chain, sale and purchase and distribution agreements**  
20.3.20
- As a result of the measures implemented, delivery may be delayed and performance may be impeded temporarily; the non-performing party would normally be able to such temporary breach in order to be released from its obligations and be exonerated from any liability provided that it is in the position to show that it is not at fault and that its non-performance is attributable to Covid-19 outbreak and the measures taken by the government.
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- 4. Impossibility of performance**  
20.3.20
- Impossibility may arise as a result of an extraordinary, unavoidable and unforeseeable event which could not be prevented by the parties and which renders the performance of the contract impossible. Careful assessment of the facts is necessary in order to safely conclude whether Covid-19 circumstances indeed made the performance of the contract objectively impossible.
- In cases where the impossibility is only temporary or it is subjective, the parties may not be released from their obligations.
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- 5. Economic hardship**  
20.3.20
- Covid-19 measures may arguably make the performance of the contract significantly onerous for either or both parties; in such case the parties may renegotiate the contract terms in the light of the new circumstances and reach an equitable solution.
- If no agreement is reached by the parties, a legal action may be filed with the court whereby the claimant may request the equitable modification of the agreement terms arguing that the circumstances have changed substantially and lead to a serious disproportion between the parties' obligations.

### 3. Finance

- 1. Borrower support measures**  
23.3.20
- For Businesses: On 17.03.2020 the Hellenic Bank Association decided the suspension (until at least 30.9.2020) of the repayment of loan principal for business loans, provided that such loans were performing on 31.12.2019 (the suspension will be provided upon the borrower's request). Interest continues to be payable during such period. Furthermore on 18.03.2020 the Greek Government announced the granting of a three-month interest rate subsidy to businesses of the sectors of the economy that are directly affected by Covid-19. The subsidy will be granted only for performing loans. No relevant leg act specifying the requirement and further details of the subsidy has been issued until the date of the report.
  - For Individuals: On 19.03.2020 the Hellenic Bank Association decided the suspension of loan repayment for borrowers individuals who are evidently affected by Covid-19 and are eligible for the EUR 800 supplement. Such suspension will last three months and will be communicated by the banks to each borrower.
- Measures announced by the Hellenic Bank Association and the Greek Government.

## 2. Servicing and Debt collection companies 23.3.20

On 19.03.2020 the Hellenic Loan Servicers Association announced three-month suspension of any loan installment payable by all individuals eligible for the EUR 800 special supplement. In addition, suitable solutions offering the option to reduce the installment amount or suspend the payment of installments for three months will be offered to each borrower (whether individual or business) affected by Covid-19. Suspension of communication with borrowers claiming a substantiated cause affecting their ability to meet their payments (and providing relevant evidence to this end) and instructions to external partners (such as debt collection companies) to act in accordance with the above.

## 3. Business financing 23.3.20

- The Greek government announced the following initiatives for the financing of businesses: -Granting of new loans of EUR 2 billion to businesses through the European Investment Bank.- Establishment of a new guarantee mechanism for working capital loans to small and medium sized enterprises of up to EUR 3 billion and for investment loans of up to EUR 500 million. -Increased funding for the Hellenic Development Bank's Entrepreneurial Fund by EUR 250 million for the granting of new loans to businesses affected by Covid-19 along with a 100% interest rate subsidy for two months. No relevant leg act specifying the above has been issued until the date of this report.
- Financing in the form of refundable advance payments of a total amount of EUR 1bln.

## 4. Ban on short selling 23.3.20

The Hellenic Capital Market Commission decided on 19.03.2020 to temporarily prohibit short sales and other transactions that create or increase the net short position in shares listed on the Athex, irrespective of the venue where the transactions are executed. The prohibition is effective 18.03.2020 until 24.04.2020.

The prohibition does not apply to market makers performing market making activities that are conducted for hedging purposes.

## 4. Healthcare - Public Procurement

### 1. Emergency measures to ensure the adequacy of personal protective equipment and personal hygiene 14.3.20

Companies active in the chain of production, import, marketing, sale, brokerage, movement and distribution of medicinal products and personal protective equipment and personal hygiene in the Greek territory shall submit to the competent authority every two (2) days, data as to their stock in: (a) surgical masks; (b) antiseptic solutions; and (c) antiseptic wipes.

### 2. Requisition of goods, consumable and non-consumable 14.3.20

Goods, consumable and non-consumable belonging to individuals or legal entities and falling within the meaning of special hospital equipment, personal protective equipment and medicines may be requisitioned for a period of six (6) months.

- In the scope of special hospital equipment fall: respirators, hospital beds, standard bed equipment, vital signs monitors, closed suction systems and necessary medical devices adjacent to the ventilator function.
- Personal protective equipment is defined as: masks of all kinds, personal protective equipment and sanitary clothing.

The exact procedure regarding the determination as well as payment of the compensation for the requisition is set out in detail in Article 6 of the leg act dated 14

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|---|---|
| <b>3. Preventive measures for the safety of the population taken by the National Organization for the Provision of Healthcare Services (EOPYY)</b><br>18.3.20 | <ul style="list-style-type: none"> <li>- HCPs are given the opportunity to issue repeated medical prescriptions until 30/06/2020 for vulnerable groups of the population.</li> <li>- Patients receiving High Cost Drugs (CVD) from EOPYY pharmacies and belonging to vulnerable groups can appoint a person to receive their medicines with a simple solemn declaration (without validation of the signature).</li> <li>- Scheduled delivery of High Cost Drugs (by appointment) enters into force at the EOPYY central pharmacy in Maroussi and thereafter, the service will be available at all EOPYY's pharmacies.</li> <li>- The possibility of online submission for the execution of electronic advice on special treatment provided by certified (non-contracted) therapists through the EOPYY's online applications at no cost for the insured is set forth.</li> <li>- The date of submission, for February, of all health service providers contracted with EOPYY, is extended until 31.03.2020.</li> </ul> |
| <b>4. Maximum quantity of goods sold for personal hygiene and protection</b><br>20.3.20   | <p>A maximum amount of 3 units may be imposed by suppliers on the retail sale regarding products of personal protection and hygiene, e.g. antiseptics, masks, disinfectants for the next six (6) months provided there is still a risk of Covid-19 spreading.</p>   |
| <b>5. Sampling cosmetics</b><br>20.3.20   | <p>No sampling of cosmetics may be effected to consumers and any such sampling products must be removed from all retail outlets.</p>  |
| <b>6. Maximum profit margin</b><br>20.3.20  | <p>A maximum profit margin is set at that which was effective on February 1st 2020 for products which are necessary for the health, nutrition, transportation and security of the consumers, especially pharmaceuticals and medical devices such as surgery masks, antiseptics etc.</p>   |
| <b>7. E-prescriptions</b><br>20.3.20  | <p>All medical prescriptions may be obtained through the electronic portal <a href="https://www.e-syntagografisi.gr/p-rv/p">https://www.e-syntagografisi.gr/p-rv/p</a> using the taxisnet codes</p>   |
| <b>8. Primary care at home through mobile units</b><br>20.3.20  | <p>Mobile units are introduced for the purpose of offering primary care services to patients at home and sampling for Covid-19.</p>   |
| <b>9. Sending of pharmaceutical products to patients via courier</b><br>20.3.20   | <p>The option of sending pharmaceutical products directly at patients' home by EOPYY's pharmacies via courier services is introduced for the next four (4) months provided there is still a risk of Covid-19 spreading.</p> <div style="background-color: #800000; color: white; padding: 5px; text-align: center;"> <p>The exact procedure to be followed will be set out in a decision of EOPYY.</p> </div>   |
| <b>10. Suspension of execution of public procurement contracts</b><br>20.3.20   | <p>Option for the competent Minister to issue a ministerial decision with the below measures, which can have duration up to 6 months as from the 20th March 2020.</p> <p>a) suspension of tendering procedures, b) extension of the submission of the participation petitions or the tender offers in cases whereby the tender has already been published, c) suspension of every time limit regarding the public procurement regardless of the status they are in (award or execution of the contract) and d) extension for all types of contractual deadlines.</p>  |

## 5. Employment

- 1. Special leave for parents**  
20.3.20

  - Following the temporary suspension of the operation of all educational institutions in Greece, a special purpose paid leave has been established until 10 April 2020.
  - Employees with children, as defined in the relative leg act, are entitled to a minimum of 3 days of said leave on condition that they use 1 day of their annual leave for every 3 days of the special leave.
  - The Greek State will subsidize part (1/3) of the employees' remuneration during such special leave.

- Further details are provided for in Article 4 par. 3 of the Leg act issued on 11.03.2020 and a circular issued by the Ministry of Labour dated 12.03.2020.

- The duration of this measure may be further extended depending on the circumstances.
- 2. Special provisions on telework**  
20.3.20

Employers may unilaterally impose a system of remote working until 10 April 2020.

The duration of this measure may be further extended depending on the circumstances.
- 3. Notifications to ERGANI Information System**  
20.3.20

  - The employers' obligation to notify in advance, via the ERGANI Information System, the authorities of any change of the employees' working hours (including remote working, overwork or overtime) is suspended until 10 April 2020.
  - For the duration of the above measure employers are obliged to notify such changes within the first 10 days of the following month.

The duration of this measure may be further extended depending on the circumstances.
- 4. Special provisions on overtime work**  
20.3.20

  - Overtime which exceeds 120 hours per year does not require the prior issuance of a special permit by the Ministry of Labour.
  - In any event, such overtime cannot exceed the daily lawful limits.

This measure will remain in force during the crisis and for a maximum of 6 months as of 14 March 2020.
- 5. Exception from the prohibition of work on Sundays**  
20.3.20

Employees of businesses active in the areas of production, transport and supply of food, fuel, medicines and paramedical products to retailers selling those products are exempted from the prohibition of work on Sundays and public holidays.

This measure will remain in force during the crisis and for a maximum of 6 months as of 14 March 2020.

- 6. Safe operation staff**  
20.3.20
- Employers may, on their own decision, operate their businesses with a “safe operation staff”, as follows:
- each employee may work for a minimum of 2 weeks per month, either continuously or in parts;
  - the above organisation of work takes place on a weekly basis and must cover at least 50% of total staff;
  - employers who make use of such measure must maintain the same number of employees throughout its duration;
  - at the end of each month employers must declare the above organisation of work to the ERGANI electronic platform.
- This measure will remain in force during the crisis and for a maximum of 6 months.
  - Further details will be set out in a Ministerial Decision.
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- 7. Intragroup transfer of employees**  
20.3.20
- Employers who are severely impacted by the crisis or have been on a temporary lockdown by order of the authorities may provisionally transfer personnel to other companies of the same group.
  - During such measure employers must maintain the same number of employees.
- Further details will be set out in a Ministerial Decision.
- 
- 8. Prohibition of dismissals**  
20.3.20
- Starting from 18 March 2020, employers whose businesses have been temporarily locked down by order of the authorities are prohibited from making any dismissals during the lockdown period.
  - If effected, such dismissals are invalid.
- The duration of this measure may be further extended depending on the circumstances.
- 
- 9. Suspension of employment contracts**  
20.3.20
- Employers belonging to specific categories, as defined by the Ministry of Finance, and who have been severely impacted by the crisis, may suspend the employment contracts of all or part of their employees for a period of 1 month, which may be further extended by ministerial decision.
  - During the suspension period employers are prohibited from dismissing any of their employees. If effected, such dismissals are invalid.
  - Employers who make use of the above measure are obliged to maintain the same number of employees for a period equal to the suspension period.
- Further details will be set out in a Ministerial Decision.
- 
- 10. Special state benefit**  
20.3.20
- Employees whose employment contracts have been suspended either following a lockdown by order of the authorities or due to a suspension of their employment by decision of the employer as per the previous paragraph are entitled to a special state benefit of EUR 800, which will be paid in early April.
  - The same state benefit is due also to employees who have been terminated or resigned during the period from 1 to 20 March 2020.
  - In order to receive such benefit, the employer and the employees must submit a respective electronic declaration as per the process provided in the leg act.
- Further details will be set out in a Ministerial Decision.

## 6. Data Protection

- 1. Processing of health data of visitors and employees**  
20.3.20

Data controllers are permitted to collect health data of visitors or employees to building premises in order to safeguard public health under certain conditions. The Hellenic Data Protection Authority has made specific mention of measuring body temperature and handing out questionnaires on symptoms.

The Hellenic Data Protection Authority on 18.03.20 issued Guidelines on personal data processing in the context of combatting Covid-19 in which it supported that data protection legislation should not constitute an obstacle in the fight against this pandemic. Data controllers have increased flexibility to process health data, but the obligations of the GDPR are still applicable.
- 2. Processing travel data of visitors or employees**  
20.3.20

Data controllers are legally permitted to gather specific information on a visitor's or employee's recent travel destinations as well as of the people they have come in contact with, but the obligations of the GDPR are still applicable.
- 3. Disclosure of epidemiological data**  
20.3.20

In order to respect for the public's right to information, data controllers are permitted to disclose to public health authorities that a subject has contracted Covid-19 by sharing only the necessary information.

## 7. Real Estate

- 1. Reduction of rents by 40%**  
23.3.20

Legal entities and individuals affected by the Covid-19 (i.e. entities whose business has closed by virtue of the recent government measures and the employees thereof) are entitled to pay 60% of the rent of their premises and residence respectively, while landlords are not entitled to terminate the lease due to partial payment.
- 2. Force majeure impact on rents**  
22.3.20

It needs to be assessed on a case-by case basis whether and to which extent legal entities and individuals affected by the Covid-19, but not included in the list of business activities provided for in relevant Government measures, can negotiate decrease of their rent with the landlords.

Please also refer to *section 2* above
- 3. Suspension of the operation of the Land Registries and Cadastre Offices**  
20.3.20

The operation of the land registries and cadastre offices is partially suspended until 02.04.2020 and they will not be open to the public. The following main sets of actions before such authorities are suspended: (a) due diligence checks by lawyers/court bailiffs (b) filing and registration of notarial deeds and any other acts (c) filing of applications for the issuance of certificates (d) all relevant procedural and substantial deadlines (eg conversion of prenotation into a mortgage).

The administrative services of such authorities will be operable.

- 4. Force majeure impact on Notarial and private pre-agreements for real estate purchases**  
23.3.20
- In case notarial pre-agreements for the purchase of real estate are in place which provide for the execution of the final transfer deed on a specific date or set a deadline, will need to be reviewed in order to assess the consequences of the lapse of relevant date/deadlines due to Covid-19 in conjunction with all applicable statutory measures on the suspension or extension of such date/deadline.
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- 5. Impediments on securities on financing arrangements**  
23.3.20
- Banks may refuse to draw funds in the absence of the registration of the mortgage prenotation/mortgage. Alternative arrangements need to be agreed to facilitate financing without compromising the bank's position (eg. assignment of receivables, irrevocable power of attorney).

## 8. Dispute Resolution

- 1. Pending hearings of legal actions**  
20.3.20
- Court hearings are cancelled during the suspension period of the court operations with the exception of certain criminal court hearings of urgent nature; such suspension period lasts until 27.03.2020. After such date, the hearings will be rescheduled but a reasonable delay from 6 to 12 months is expected subject to the court's backlog.
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- 2. Statutory deadlines for filing pleadings**  
20.3.20
- During the suspension period no pleadings or case files are submitted with the court; all deadlines along with the statutory limitation periods which would normally lapse within the suspension period are extended for an equal number of days as from the end of such suspension.
- 
- 3. Injunction and interim orders**  
20.3.20
- Injunction hearings are cancelled during the suspension period with the exception of hearings of interim orders which are already scheduled to be heard before the court.
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- 4. Enforcement proceedings**  
20.3.20
- Enforcement proceedings, including public auctions, are suspended, from 13.3.2020 to 27.03.2020.
- As regards public auctions and once the suspension measures are lifted, the creditors will have to proceed to submission of a notice to continue the auction. The new auction date will be set by the notary public, within two to three months following such notice.
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- 5. Protection of main residency**  
20.3.20
- The deadline for applying for the main residence protection regime expires on 30.04.2020. No extension has been granted to date.
- According to unofficial information the authorities are expected to discuss with the EU authorities an extension of the deadline taking into account the disruption caused by the Covid-19 outbreak.

## 9. Tax

### 1. Extension of VAT payment 21.3.20

- Payment of VAT amounts is extended for the affected enterprises until 31/08/2020. This concerns VAT due from 11.03.2020 until 30.04.2020.
- The affected enterprises are those with active primary Business Activity Codes (KAD) included in the list of KAD published on 20.03.2020.
- During the suspension period, no interest and surcharges shall be imposed on the amounts of taxes due.
- The extension applies on condition that the existing number of employees is retained until completion of the measure; otherwise interest and surcharges shall be imposed as of the date of their assessment.

Article 2 of leg act dated 11.03.2020 and Ministerial Decision A. 1054/2020. Business Activity Codes (KAD) list for affected enterprises was released on 20.03.2020 (please refer to the section “*business activity codes*”).

### 2. Extension of payment of assessed debts and installments of arrangements/settlement schemes 21.3.20

- Payment of assessed debts and installments based on arrangements/settlement schemes is extended for the affected enterprises until 31/8/2020. This concerns amounts due from 11.03.2020 until 30.04.2020.
- The affected enterprises are those with KAD included in the list of KAD published on 20.03.2020.
- During the suspension period, no interest and surcharges shall be imposed on the amounts of taxes due.
- The extension applies on condition that the existing number of employees is retained until completion of the measure; otherwise interest and surcharges shall be imposed as of the date of their assessment.

Article 2 of leg act dated 11.03.2020 and Ministerial Decision A. 1054/2020. Business Activity Codes (KAD) list for affected enterprises was released on 20.03.2020 (please refer to the section “*business activity codes*”).

### 3. Submission of tax returns [applicable to all Greek taxpayers] 21.3.20

- To date, no extension to the submission deadlines of periodical tax returns due by the end of March 2020 has been provided (e.g. VAT, VIES and withholding tax returns must be submitted within the applicable deadlines);
- Filing deadline of annual list of customers-suppliers for 2019 has been extended until 30 June 2020 and correction of respective suppliers' deviations until 31 July 2020;
- Submission of lease agreements notifications through taxisnet for lease contracts or amendments for the period from 01.02.2020 until 30.04.2020 as well as declarations of short-term accommodation for commencement of accommodation or cancellations thereof for the period from 01.02.2020 until 31.05.2020 is extended until 30 June 2020.

Announcement of the Independent Authority for Public Revenue (IAPR) published on 20.03.2020 and Ministerial Decision A. 1051/2020 issued on 21.03.2020.

- 4. Reduction of the VAT rate from 24% to 6% on products necessary for the protection from the coronavirus and its containment**  
20.3.20
- The VAT rate is reduced to 6% for the following products:
- (a) masks and gloves for medical and private use;
  - (b) antiseptic solutions, antiseptic wipes and other antiseptic preparations;
  - (c) soap and other preparations for personal hygiene;
  - (d) ethyl alcohol designated to be used as raw material for the production of antiseptics; and
  - (e) pure ethyl alcohol non-denatured of agricultural origin with 95% alcohol volume available in bottled form in the retail market.
- The reduced VAT rate on the above products will apply until 31 December 2020.
- Article 1 of the leg act dated 20.03.2020.
- 
- 5. Acceleration of tax refunds of amounts not exceeding €30,000 by the tax authorities**  
20.3.20
- Immediate refund of amounts not exceeding EUR 30,000 pertaining to pending income tax audit cases for legal persons and legal entities or pending VAT audit cases for natural or legal persons and legal entities, subject to limitation period framework.
  - Pending cases are considered those for which no temporary tax assessment act has been issued as of the publication date of the leg act (20 March 2020).
  - For the purposes of such refunds, sample audits may be performed as per the Code of Fiscal Procedures provisions.
- Article 3 of the leg act dated 20.03.2020.
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- 6. Computation of 2020 annual property tax (ENFIA) based on current objective values**  
18.3.20
- Postponement of the revision of the real estate property objective values for property tax purposes. The 2020 annual property tax (ENFIA) will be computed on the current objective values whereas the revised ones will be taken into account for the 2021 ENFIA.
- Announcement of the Ministry of Finance regarding the second set of measures to address the economic impact of Covid-19.

## 10. Social Security

- 1. Payment of social security contributions and installments of arrangements/settlement schemes**  
20.3.20
- Payment of social security contributions and instalments of relevant arrangements is suspended for affected enterprises.
  - During the suspension period, no interest and surcharges shall be imposed on the amounts of social security contributions due.
  - Details of such measures and necessary implementation guidelines will be determined through the issuance of relevant Ministerial Decisions

Per announcement of the Ministry of Labour, payment of the February social security contributions will be suspended for 3 months provided that the existing number of employees is retained. KAD for affected enterprises was released on 20.03.2020 (please refer to the section “*business activity codes*”). The official Ministerial Decisions are still expected.

## 11. Customs

### 1. Guidelines for imports/exports 20.3.20

- Submission of customs declarations and relevant supporting documents is made electronically through the electronic system of Greek Customs (ICISnet).
- Entry of the public and customs brokers at the customs offices is restricted and all respective operations are performed remotely by the competent customs officials through the electronic system of Greek Customs. Physical presence at the customs office is only required in case of physical audit of goods.
- Contact details of the competent officers for each type of transaction are notified to traders, customs brokers, etc both electronically through IAPR website ([www.aade.gr](http://www.aade.gr)) and through announcement outside the customs office premises.
- In case of imports, the authorization to receive the goods upon customs clearance is sent via e-mail to the competent person (i.e. the importer or his customs representative, the respective warehousekeeper etc., depending on the previous procedure where the goods were placed). Customs representatives and warehousekeepers are under the obligation to notify their e-mail addresses to the competent customs office.
- In case of exports, the export accompanying document shall be replaced by a printout of the electronic message of the customs office for the completion of the export (message "IE 599"), which will accompany the goods until they reach the customs office of exit (to the extent such customs office is located in Greece).

Circular E.2033/2020 of the Ministry of Finance published on 20.03.2020

## Business Activity Codes (in Greek: KAD)

### applying to sectors affected by the spread of the new coronavirus

Private businesses subject to one of the Primary Business Activity Codes (KAD) listed below shall be eligible for the support measures.

When a 4-digit code applies, it shall include all the 6- and 8-digit subcategories under it. When a 6-digit code applies, it shall include all 8-digit subcategories under it.

130	Plant propagation	1723	Manufacture of paper stationery
311	Marine fishing	1729	Manufacture of other articles of paper and paperboard
312	Freshwater fishing	1811	Printing of newspapers
321	Marine aquaculture	1812	Other printing
322	Freshwater aquaculture	1813	Pre-press and pre-media services
1083	Processing of tea and coffee	1814	Binding and related services
1085	Manufacture of prepared meals and dishes	1820	Reproduction of recorded media
1101	Distilling, rectifying and blending of spirits	3101	Manufacture of office and shop furniture
1102	Manufacture of wine from grape	3102	Manufacture of kitchen furniture
1103	Manufacture of cider and other fruit wines	3103	Manufacture of mattresses
1104	Manufacture of other non-distilled fermented beverages	3109	Manufacture of other furniture
1105	Manufacture of beer	3212	Manufacture of jewellery and related articles
1310	Preparation and spinning of textile fibres	3213	Manufacture of imitation jewellery and related articles
1320	Weaving of textiles	3220	Manufacture of musical instruments
1330	Finishing of textiles	3230	Manufacture of sports goods
1391	Manufacture of knitted and crocheted fabrics	3240	Manufacture of games and toys
1392	Manufacture of made-up textile articles, except apparel	3313	Repair of electronic and optical equipment
1393	Manufacture of carpets and rugs	3314	Repair of electrical equipment
1394	Manufacture of cordage, rope, twine and netting	4511	Sale of cars and light motor vehicles
1395	Manufacture of non-wovens and articles made from non-wovens, except apparel	4519	Sale of other motor vehicles
1396	Manufacture of other technical and industrial textiles	4532	Retail trade of motor vehicle parts and accessories in specialised stores
1399	Manufacture of other textiles n.e.c.	4540	Sale, maintenance and repair of motorcycles and related parts and accessories
1411	Manufacture of leather clothes	4615	Agents involved in the sale of furniture, household goods, hardware and ironmongery
1412	Manufacture of workwear	4616	Agents involved in the sale of textiles, clothing, fur, footwear and leather good
1413	Manufacture of other outerwear		Agents specialized in the sale of other particular products except of 46.18.11.01, Agents involved in the sale of irradiation, electromedical and electrotherapeutic equipment, 46.18.11.03, Agents involved in the sale of basic pharmaceutical products 46.18.11.04, Agents involved in the sale of laboratory supplies, medical sanitary or pharmaceutical products, 46.18.11.05, Agents involved in the sale of medical consumables, 46.18.11.06, Agents involved in the sale of medical and dental instruments, machines and tools, 46.18.11.07, Agents involved in the sale of soaps and detergents, cleaning products and polishes, 46.18.11.08, Agents involved in the sale of pharmaceuticals.
1414	Manufacture of underwear	4618	
1419	Manufacture of other wearing apparel and accessories	4619	Agents involved in the sale of a variety of goods
1420	Manufacture of articles of fur		
1431	Manufacture of knitted and crocheted hosiery		
1439	Manufacture of other knitted and crocheted apparel		
1511	Tanning and dressing of leather; dressing and dyeing of fur		
1512	Manufacture of luggage, handbags and the like, saddlery and harness		
1520	Manufacture of footwear		
1712	Manufacture of paper and paperboard		
1721	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard		

4622	Wholesale of flowers and plants	4765	Retail sale of games and toys in specialized stores
4624	Wholesale of hides, skins and leather	4771	Retail sale of clothing in specialized stores
4634	Wholesale of beverages	4772	Retail sale of footwear and leather goods in specialized stores
4637	Wholesale of coffee, tea, cocoa and spices		Retail sale of cosmetic and toilet articles in specialized stores, except retail sale of toilet paper, tissue paper, handkerchiefs and facial towels, paper tablecloth and paper serviette 47.75.76.19
4639	Non-specialized wholesale of food, beverages and tobacco	4775	
4641	Wholesale of textiles	4777	Retail sale of watches and jewellery in specialized stores
4642	Wholesale of clothing and footwear		Other retail sale of new goods in specialized stores, except Retail Cleaning Materials, 47.78.84, Retail Sale of household fuel oil, LPG, coal and wood 47.78.85, Retail sale of agricultural raw products nec. 47.78.87, Retail trade of machinery and equipment nec. 47.78.88.
4643	Wholesale of electrical household appliances	4778	
4644	Wholesale of china and glassware and cleaning materials	4779	Retail sale of second-hand goods in stores
4645	Wholesale of perfume and cosmetics	4782	Retail sale via stalls and markets of textiles, clothing and footwear
4647	Wholesale of furniture, carpets and lighting equipment	4789	Retail sale via stalls and markets of other goods
4648	Wholesale of watches and jewellery	4931	Urban and suburban passenger land transport
4649	Wholesale of other household goods	4932	Taxi operation
4651	Wholesale of computers, computer peripheral equipment and software	4939	Other passenger land transport n.e.c.
4652	Wholesale of electronic and telecommunications equipment and parts	5010	Sea and coastal passenger water transport
4664	Wholesale of machinery for the textile industry and of sewing and knitting machines	5030	Inland passenger water transport
4665	Wholesale of office furniture	5110	Passenger air transport
4666	Wholesale of other office machinery and equipment		Service activities incidental to water transportation
4669	Wholesale of other machinery and equipment	5222	
4676	Wholesale of other intermediate products	5224	Cargo handling
4690	Non-specialized wholesale trade	5229	Other transportation support activities
	Other retail sale in non-specialized stores excluding haberdashery 47.19.10.01 and kiosks 47.19.10.02	5510	Hotels and similar accommodation
4719		5520	Holiday and other short-stay accommodation
4741	Retail sale of computers, peripheral units and software in specialized stores	5530	Camping grounds, recreational vehicle parks and trailer parks
4742	Retail sale of telecommunications equipment in stores	5610	Restaurants and mobile food service activities
4743	Retail sale of audio and video equipment in specialized stores	5621	Event catering activities
4751	Retail sale of textiles in specialized stores	5630	Beverage serving activities
4752	Retail sale of hardware, paints and glass in specialized stores	5811	Book publishing
4753	Retail sale of carpets, rugs, wall and floor coverings in specialized stores	5812	Publishing of directories and mailing lists
4754	Retail sale of electrical household appliances in specialized stores	5813	Publishing of newspapers
4759	Retail sale of furniture, lighting equipment and other household articles in specialized stores	5814	Publishing of printed journals and periodicals
4761	Retail sale of books in specialized stores	5819	Other publishing activities
4762	Retail sale of newspapers and stationery in specialized stores	5911	Motion picture, video and television programme production activities
4763	Retail sale of music and video recordings in specialized stores	5912	Motion picture, video and television programme post-production activities
4764	Retail sale of sporting equipment in specialized stores	5913	Motion picture, video and television programme distribution activities
		5914	Motion picture projection activities
		5920	Sound recording and music publishing activities

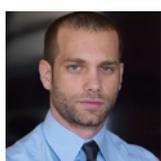
6010	Radio broadcasting	8219	Photocopying, document preparation and other specialised office support activities
6020	Television programming and broadcasting activities	8230	Organisation of conventions and trade shows
6391	News agency activities	8292	Packaging activities
6910	Legal activities	8299	Other business support service activities n.e.c.
7021	Public relations and communication activities	8423	Justice and judicial activities
7211	Research and experimental development on biotechnology	8510	Pre-primary education
7219	Other research and experimental development on natural sciences and engineering	8520	Primary education
7220	Research and experimental development on social sciences and humanities	8531	General secondary education
7311	Advertising agencies	8532	Technical and vocational secondary education
7312	Media representation	8541	Post-secondary non-tertiary education
7320	Market research and public opinion polling	8542	Tertiary education
7410	Specialised design activities	8551	Sports and recreation education
7420	Photographic activities	8552	Cultural education
7430	Translation and interpretation activities	8553	Driving school activities
7490	Other professional, scientific and technical activities n.e.c.	8559	Other education n.e.c.
7711	Renting and leasing of cars and light motor vehicles	8560	Educational support activities
7721	Renting and leasing of recreational and sports goods	8623	Dental practice activities
7722	Renting of video tapes and disks	8810	Social work activities without accommodation for the elderly and disabled
7729	Renting and leasing of other personal and household goods	8891	Child day-care activities
7733	Renting and leasing of office machinery and equipment (including computers)	9001	Performing arts
7734	Renting and leasing of water transport equipment	9002	Support activities to performing arts
7735	Renting and leasing of air transport equipment	9003	Artistic creation
7740	Leasing of intellectual property and similar products, except copyrighted works	9004	Operation of arts facilities
7810	Activities of employment placement agencies except 78.10.11.02 Medical personnel placement services	9101	Library and archives activities
7820	Temporary employment agency activities except 78.20.16 Temporary employment agency services for the supply of medical personnel	9102	Museums activities
7830	Other human resources provision services, except 78.30.16 Other human resources provision services for medical personnel	9103	Operation of historical sites and buildings and similar visitor attractions
7911	Travel agency activities	9104	Botanical and zoological gardens and nature reserves activities
7912	Tour operator activities	9200	Gambling and betting activities
7990	Other reservation service and related activities	9311	Operation of sports facilities
8030	Investigation activities	9312	Activities of sport clubs
8110	Combined facilities support activities (Combined support services to buildings and landscape activities) (cleaning, security, reception services, etc.)	9313	Fitness facilities
		9319	Other sports activities
		9321	Activities of amusement parks and theme parks
		9329	Other amusement and recreation activities
		9512	Repair of communication equipment
		9521	Repair of consumer electronics
		9522	Repair of household appliances and home and garden equipment
		9523	Repair of footwear and leather goods
		9524	Repair of furniture and home furnishings
		9525	Repair of watches, clocks and jewellery
		9529	Repair of other personal and household goods
		9602	Hairdressing and other beauty treatment

9604	Physical well-being activities
461112	Agents involved in the sale of flowers and plants
461712	Agents involved in the sale of beverages
869013	Physiotherapeutic services
869018	Mental health services
869019	Other human health services n.e.c.
46111902	Agents involved in the sale of pig rawhide and various rawhides and skins
46111926	Agents involved in the sale of textile fibres
46171124	Agents involved in the sale of tea and coffee
46171125	Agents involved in the sale of standard food products
47767701	Retail sale of flowers
47767703	Retail sale of dried plants
47767710	Retail sale of cut flowers and flower buds, flower arrangements and bouquets, wreaths and similar items
47767711	Retail sale of parts of plants, grasses, mosses and lichens, suitable for ornamental use
47767712	Retail sale of flowers after import
52212901	Taxi driver services (non-operator)
52212902	Bus driver services (non-operator)
52212906	School bus escort services
56292002	Services provided by sports facilities canteens
56292004	Services provided by school canteens
56292005	Services provided by student restaurants
94991601	Services of cultural associations and unions
94991602	Services of entertainment, non-sports clubs
96091902	Porter services
96091904	Tasting services
96091905	Dressing services
96091906	Dating and marriage agency services
96091907	Graphologist services
96091908	Shoe polishing services
96091912	Prostitute services
96091914	Porter and valet services
96091916	Services of decoration of churches, halls etc. (for weddings, christenings, funerals and other events)
96091917	Piercing services

## Contact our Covid-19 multidisciplinary task force

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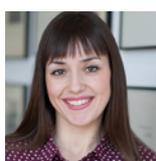
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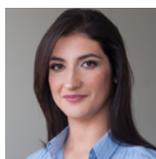
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