



COVID-19 – Measures aiming to tackle the effects of the Coronavirus pandemic

1) Extension of the deadline for the submission of “Covid declaration” by lessors and their approvals by the lessees

Pursuant to the provisions of the Decision with no. A.1043/2021, the deadline for the submission of “Covid declarations” for January 2021 is extended until March 10, 2021. In this respect, lessors may approve said declaration until March 16, 2021.

2) Extensions of the deadline for payment of social security contributions for employers and businesses

According to the provisions of the Joint Ministerial Decision with no. 7078/323/2021, a one-month extension is provided for the payment of instalments in the context of debt settlement scheme regarding social security contributions of employers and businesses, provided that they were due by 28.02.2021. Similar extension (by one month) is also provided for all subsequent installments. It is further clarified that during the extension period no additional levies, interests and other surcharges shall be calculated.

Said measure applies to employers or businesses that:

- a) have employees who are paid with a salary or wage, are employed either full-time or part-time or even on a rotation basis, under a private law employment contract, either of an indefinite period or fixed-term;
- b) their active main NACE code, as of 05.11.2020, or their active NACE code of secondary activities (subject to conditions), as of 05.11.2020, are included in the list of NACE codes of the aforementioned Decision.

Moreover, it is provided that said benefits are lost:

- (i) in case the above businesses or employers terminate the employment contracts of employees that have been suspended, as well as
- (ii) in case the number of employees is not maintained upon the completion of the measure.

Should one of the above cases are met, the extension shall automatically cease to apply and the relevant social security debts shall be charged with interest and surcharges that are calculated from the date on which those were originally due (i.e. absent any extension).

Nevertheless, it shall be noted that the condition for the job safeguarding is not required where that is objectively impossible; that is to say, in case the condition is not compatible with the legal form or the nature of the activities of the business. Lastly, it is important to note that those employees who quit their job voluntarily, or those who retire or pass away, as well as employees with fixed-term contract shall not affect the calculation of jobs for the fulfilment of the job safeguarding condition.

3) Rent reductions – Introduction of amendments in the Decisions clarifying the eligible entities for measures applicable in November and December 2020

As per two recent Ministerial Decisions, certain amendments are introduced in Decisions with ref. no. A.1251/2021 and A.1274/2020; the latter provide clarifications on affected businesses (on the basis of their NACE codes) that are eligible for the 40% rent reduction that is applicable in rentals due in November and December 2020, respectively.

In particular, the new Ministerial Decisions (with ref.no. A.1047/2021 and A.1048/2021) provide that for the eligibility of businesses that were not active on 20.03.2020, their NACE code, as of 05.11.2020, shall be taken into consideration, provided that they were indeed active on that date (namely on 05.11.2020).



For more information, please contact :

[Maria Trakadi](#) , Tax Leader

[Thomas Leventis](#) , Tax Partner

[Konstantinos Roumpis](#) , Tax Partner

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