



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

Provision of clarification on specific benefit provided to lessors that receive reduced rent as a result of the measures addressing the adverse effects of COVID-19

Pursuant to the provisions of the recently issued Ministerial Decision A. 1003/2021 (published in the Government Gazette on 11.1.2021), the procedure and the requirements regarding the compensation by the State to individuals – lessors, who receive reduced rent as of November 2020 onwards, in the context of measures addressing the adverse effects of COVID-19, are set; to be noted that said payment corresponds to an amount equal to half of the reduction realized in rent due in aforementioned time period. It shall be highlighted that the relevant applicable legislative provisions provide that said amount will be paid to the bank account indicated by lessors to the online portal of the Independent Authority for Public Revenue (www.aade.gr). In particular, the above Decision clarifies inter alia the beneficiaries of the payment, namely lessors and sub-lessors who receive reduced rent as of November 2020 onwards, in the context of measures addressing the adverse effects of COVID-19. Further, it is provided that the aforementioned individuals shall submit the relevant “Covid Declaration” (as per the provisions of Circular POL.1162/2018) in order to obtain the benefit in question. Lastly, the Decision sets out the procedure that will be followed by the Independent Authority for Public Revenue for the grant and payment of the amount to the beneficiaries, as well as the time frame for the payment.



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