

Greece | Tax Alerts | 16 February 2021



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

Clarifications on the NACE codes of businesses that are eligible for the new measures regarding rent reduction corresponding to the period of January and February 2021

The newly issued Ministerial Decision 1025/2021 clarifies the businesses that are eligible for either the total suspension of the payment or the 40% reduction in rental payments due in January and February 2021 by determining their NACE code.

In particular, businesses suffering an operating ban due to a State mandate, as well as those affected by the outbreak and spread of COVID-19, namely businesses:

- 1. with active main NACE code as of 04.01.2021 one of those included in the list of the Annex (Table A & B of the Decision); or
- 2. whose gross revenue generated from their active (as of 04.01.2021) NACE code of secondary activity exceeds the revenue generated from their main NACE code as of 04.01.2021 provided that the former is included in the list of the Annex of said decision (Table A & B),

## may benefit from either the total suspension of the payment of rental

- provided that their NACE code of main or secondary activity is included in the list of Table A – or the 40% reduction of the rental payment
- provided that their NACE code is included in **the list of Table B due in January and February 2021**.



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