



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

22 June 2020
Tax Alert



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

01

Extension of the deadline for the submission of the “COVID Declaration”

On 19.06.2020, the Independent Authority for Public Revenue (“IAPR”) announced through a Press Release that the deadline for the electronic submission of the “COVID Declaration” is extended.

In particular, it has been announced that **real estate lessors** shall submit the relevant declaration by **Wednesday July 1, 2020** (instead of the initial deadline set on 22.06.2020), whereas **lessees** shall accept the “COVID Declaration” by **Monday July 6, 2020** (to be noted that the initial deadline for lessees was set on 26.06.2020, according to the provisions of the Decision with ref.no. A.1139/2020).

It shall be highlighted that, pursuant to the Decision with ref.no. A.1139/2020 issued by the IAPR, it is provided that real estate lessors, who receive lease payments reduced by 40% (as a result of the application of measures addressing the adverse effects of COVID-19), shall submit a declaration reporting the amended lease fees due in March, April, May and June (the aforementioned “COVID Declaration”) in order to benefit from the favorable measures, as those are stipulated in the relative legislative provisions .

02

Extension of the deadline for payment of assessed debts which are due in June and owed by individuals – lessors who lease real estate property for commercial use to businesses with specific CPA codes

According to the provisions of the Ministerial Decision with ref.no. A.1149/2020, the deadlines for payment of assessed debts, due from 01.06.2020 until 30.06.2020, are extended until 31.10.2020. The said extension applies to businesses with specific active main or of secondary activity (under certain conditions) CPA codes as of 20.03.2020, which are included in the relevant list attached in the aforementioned Decisions.

It is further provided that the deadlines for payment of instalments in the context of a debt settlement scheme, which are due in June and owed by the abovementioned businesses, shall be extended until 31.10.2020.

As a final remark, it shall be noted that the collection of assessed debts of the said businesses shall be postponed until 31.10.2020, provided that those debts are due on 01.06.2020.

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